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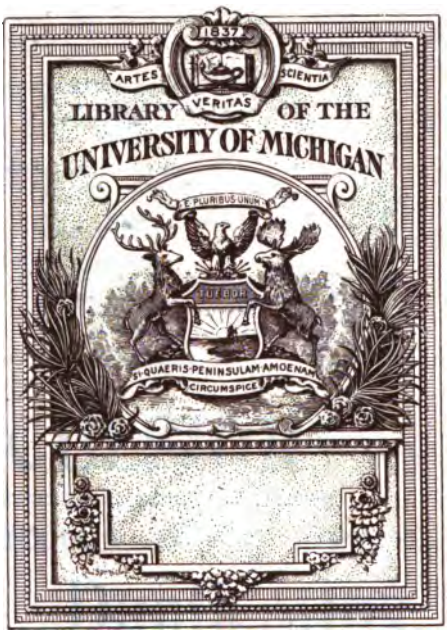

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VOL. XXI.

MUNICIPAL ACCOUNTS

BY

JOHN ALLCOCK,

Borough Accountant and Registrar of Stock, Eastbourne;
Fellow of the Society of Accountants and Auditors (Incorporated).

LONDON:
GEE & CO., PRINTERS AND PUBLISHERS, 34 MOORGATE STREET, E.C.

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EDITOR'S PREFACE.

THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less

175157

a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," and also in this work, a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic "Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

In order to carry out this scheme, arrangements have already been completed for books dealing with the following subjects :—

Agricultural Accounts.
Auctioneers' Accounts.
Australian Mining Accounts.
Bank Accounts.
Bookkeeping and Accounts for Grain, Flour, Hay, Seed, and Allied Trades.
Builders' Accounts.
Building Societies' Accounts.
Co-operative Societies' Accounts.
Cotton Spinners' Accounts.
Drapers' Accounts.
Domestic Tradesmen's Accounts.
Engineers' and Shipbuilders' Accounts.
Gas Accounts.

Hotel Accounts.
Mineral Water Accounts.
Pawnbrokers' Accounts.
Polytechnic Accounts.
Printers' Accounts.
Publishers' Accounts.
Shipping Accounts.
Solicitors' Accounts.
Stockbrokers' Accounts.
Tailors' Accounts.
Theatre Accounts.
Wine Merchants' Accounts.

Arrangements for dealing with other subjects are now in progress, and the Editor wishes to add that he will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,
London, E.C.
August 1902.

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INTRODUCTION.

IN devising a system of Municipal Accounts, it should be borne in mind that details which are perfectly clear to the Borough Accountant and his staff (dealing, as they are, with these matters day by day) may be difficult for members of the Town Council to follow, and as an important part of their duty is to authorise the payment of accounts, often for large sums, it is necessary, for the highest fulfilment of the Borough Accountant's duty, that he should so arrange matters as to give the maximum information without unduly burdening his department with work of a purely clerical, and, may be, unnecessary character. And throughout this short work an attempt has been made to keep this object in view; for the more concisely the accounts are kept, so long as it is not carried to excess, in the same degree will be increased the knowledge of members of the Town Council on matters of municipal finance, the facility with which the Accountant's duties are performed, and also the convenience of the Auditors.

In some towns, the chief financial officer is styled the Borough Accountant, in which case the Borough Treasurer is not an *executive* officer, but the Corporation banker *only;* he has no voice in the management of the department, and is in exactly the same position as the banker to any other large undertaking.

Corporations, generally speaking, are embracing opportunities as they arise of conferring the title of Borough Treasurer on the chief executive financial officer; and this note has been made so that throughout this work it may be borne in mind that all reference to the Borough Treasurer is *as the Banker only.*

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MUNICIPAL ACCOUNTS.

CHAPTER I.

ORDERING GOODS AND PRELIMINARY MEASURES RELATING TO ACCOUNTS.

FINANCIAL CONTROL.

It is an important matter in connection with the administration of the Finance Department of a Municipality that such a method of control should be introduced as will guarantee the thorough checking of all accounts before the same are presented to the various Committees of the Town Council for payment.

Departments—Administrative and Executive.—

The departments of a Municipal Corporation may be divided into two kinds, the purely administrative—viz., those of the Town Clerk, Borough Accountant, Medical Officer of Health, &c.—and those created for the carrying out of works —viz., Borough Engineer's and Electrical Engineer's Departments, &c.

Requisition Book (Form No. 1).—

Supplies which are required by any officer should be reported to the Committee having charge of that department or particular work, so that they may authorise orders to be issued.

I am aware that a regulation of this description does not always appeal to officers who are charged with the ordering of goods, but in all cases where it is possible this proposal should be carried into effect, otherwise the Committees are only made wise *after the event*—viz., when the accounts are presented for payment. This is too late.

This regulation, which is accompanied by excellent results, need not be made at all irksome, so long as it is carried out in *principle.* Small supplies required immediately could be obtained on the authority of the Engineer, or other officer concerned, and reported at the next meeting of the Committee.

With the many branches of municipal enterprise, embracing the construction and repairs of Roads, Footpaths, Sewerage Works, Drainage, Hospitals, Pleasure Grounds, &c., together with large trading undertakings—viz., Gas, Water, and Electricity Works—it is very necessary that a system should be kept constantly in working order, so that—

(*a*) All goods ordered may be officially sanctioned.

(*b*) The records should be of such a character as to enable the Finance Department to intelligently check the accounts, not only as to *prices,* but *quantities.*

Form of Order (Form No. 2).—

This form is in triplicate—Counterfoil, Order, and Account.

The order signed by the responsible officer states where the goods are to be delivered, and that when the order is completed an account is to be rendered on the attached form *to the Borough Accountant.*

TRADESMEN'S ACCOUNTS.

As the tradesmen use the numbered forms supplied, a ready means of reference is instituted between the accounts and the orders issued. This is of extreme value on balancing and closing the books.

The counterfoils in respect of all accounts delivered should be regularly marked off with a distinctive stamp, indicating that the accounts have been dealt with.

Liabilities Circular (Form No. 3).—

A list of all unstamped counterfoils should be made, and the above circular sent to the firms concerned. On receipt of the accounts a special effort should be made to check them as speedily as possible, marking the counterfoils where orders were only partly fulfilled to the end of the financial year, as, of course, there is a possibility that the firms may eventually render their account *in full*, and this must be guarded against.

The risk of paying an account twice is very much minimised by the use of an official account form, as any bill rendered on an unofficial form immediately arrests attention, and the necessary enquiries are duly made.

Accounts Sent to Other Departments Book (Form No. 4).—

As the accounts are received each day, they should be recorded in the above book, sent to the department concerned, and marked off when returned.

The complete history of the account is within the knowledge of the Borough Accountant, from the rendering of the account to payment, and he is enabled to obtain an intelligent and effective grasp of the whole of the finances of the Corporation, which otherwise would not be the case.

CHAPTER II.

CHECKING ACCOUNTS.

THE means adopted vary with the accounts under consideration. Ordinary Establishment Charges, Printing, Stationery, Advertising, &c., are all capable of being checked very satisfactorily; but it is in dealing with the accounts for Road Materials, &c., that the difficulties, if any, will arise.

DEPOT ACCOUNTS.

A Municipal Corporation of even moderate size is possessed of a general builder's and contractor's stock, valued at from £7,000 to £10,000, and, as this is being constantly used and fresh supplies ordered, it constitutes a department in which leakage may take place, unless great care is exercised.

Although I may be trespassing in a measure on the chapter devoted to Works Accounts I think it will be convenient at this point to trace the checking of an account, say, for 100 tons of granite.

On receiving the railway company's advice that the trucks are ready to be unloaded, the Storekeeper would arrange for this to be done at once.

The quality, size, &c., of the stone being satisfactory, the trucks would be passed over the truck weigh-bridge, and the weight checked, any discrepancy being immediately notified to the contractor.

Stores Day Book (Form No. 5).—

Assuming the weight to be correct, the trucks would be unloaded and the entry made on the goods inward side of the Day Book. This book, to which further reference is made in connection with Works Accounts, should be sent weekly to the Finance Department, in order that the entries may be posted in the Accountant's books. It is therefore necessary to have two books in use at the same time—one being entered up at the *depôt*, while the other is being posted in the *Borough Accountant's Department* to the official accounts of the Corporation.

Goods Purchased Journal (Form No. 6).—

In order that accounts may be checked at any time in the Finance Department, it is necessary to have a copy of the Day Book goods inwards side, which is made in this Journal, so that the references to the Storekeeper may be reduced to a minimum, otherwise constant communication between the Accountant's Department and the Stores Depôt would be necessary.

At first sight, it may appear that the checking of these accounts could be accomplished by reference to the Stock Accounts (dealing with the Stock on hand, Purchases, Quantity Issued, &c.), but in actual practice it is found that this work can be much more conveniently and correctly carried out by reference to the Day Book, or, as here advised, its substitute, the Goods Purchased Journal. The items in Ironmongers', Fitters', and General Dealers' Accounts are so many, and are posted to such varying Stock Accounts, that to check them by these accounts would entail a considerable increase of labour.

The next step would be taken on the rendering of the account to the Borough Accountant by the contractor. On

receipt of this a record would be made of the particulars in the accounts sent to Other Departments Book (Form No. 4), already referred to, and the Engineer, if satisfied with the quality of the material, would sign the account and return it to the Borough Accountant.

PRICES.

The account is then checked as to accuracy of charge. The prices are obtained from either (1) the schedule of prices attached to the annual contracts entered into under the seal of the Town Council; or, (2) special estimates which have been submitted to and approved by the Committee.

HORSE HIRE ACCOUNTS.

Where Corporations carry out their own work without the intervention of contractors, it follows that, in addition to the stud of horses maintained by the Town Council, a number must be hired. The force of this is very apparent, as it would be a most extravagant procedure to purchase horses and carts to cope with the maximum work of a town, as during ordinary times, when the pressure of work was not so great, a waste would necessarily result.

Hired Horses Order Book (Form No. 7).—

This form is issued each evening by the Borough Engineer, notifying the horse contractors his requirements for the next day. A record is made on the counterfoil of the number of horses actually supplied.

Daily Return of Horses and how employed (Form No. 8).—

This form is for the purpose of analysis. The actual time the horses have been engaged is entered in the columns provided, and a monthly analysis is made on the same lines, the

number in the aggregate agreeing with the Contractor's Account, which, on being checked, is returned, so that it may be made out in detail, as already mentioned.

The detailed analysis of the time occupied on the jobs by hired horses is made at the end of the month, and the various sections of Corporation work—as, for instance, Roads, Footpaths, Drains, Sewers, Foreshore, &c.—are charged.

The accounts are entered in the Orders on Treasurer, under *their respective Sections.*

As, however, even this analysis is not sufficient for all purposes, a detailed analysis is then made, entered in the Horse Hire Journal, and posted to the Works Cost Accounts. This will be further dealt with in the Works Accounts.

The whole of the accounts are reviewed by the Finance Committee, who, having authorised the payment of bills for their own particular department, then pass a resolution recommending the Town Council to authorise the Borough Accountant to sign cheques for the various tradesmen's and contractors' bills.

CHAPTER III.

PRESENTATION OF ACCOUNTS TO COMMITTEES FOR APPROVAL.

ACCOUNTS PAID.

THERE are many payments of a permanent character—viz., Interest and Repayment of Loans, Salaries, Wages, &c.—which become due between Committee meetings, and, although cheques for these are frequently provided in advance of the due date, this cannot apply to all, and to meet these cases authority is given to the Borough Accountant by the Town Council to draw cheques for these amounts, the same being reported to the Committees concerned at their next meeting *as paid accounts.*

ACCOUNTS TO BE PAID.

The whole of the remaining accounts are embraced under this heading, and both classes of account are entered in a book known as the Orders on the Treasurer.

Orders on Treasurer (Form No. 9).—

This book is the posting medium for practically the whole of the expenditure side of the Income and Expenditure Ledger (Form No. 13), and the care bestowed on the clear and careful preparation of this book not only enables the members of the Town Council to intelligently follow the accounts, but it

materially assists in the easy working of the whole system. Too much care cannot be exercised in entering up this book, and if it is done under the supervision of an experienced clerk, much difficulty will be removed, which otherwise would undoubtedly be encountered in the later stages.

The principle here advocated is, as far as possible, to make a preliminary analysis of the accounts before entering up this book—that is, the accounts should be entered under headings corresponding with the Impersonal Accounts in the Income and Expenditure Ledger.

To bring about this desirable and labour-saving state of affairs requires the hearty co-operation of the officers charged with the ordering of goods.

It is desirable to reduce the number of transfers at balancing time to a minimum; for where the system is such that transfers are very numerous, the work has to be met at a most inconvenient and busy time, and not only this, but the accounts can hardly ever be said to be fully entered and up to date.

CHAPTER IV.

SCHEDULE OF CHEQUES (Forms No. 10 & 11).

Cheque (Form No. 12).—

It is provided by the Municipal Corporations Act, 1882, Section 141, as follows:—

An Order of the Council for payment of money shall be signed by three members of the Council, and countersigned by the Town Clerk.

This is still interpreted in some towns as meaning that *each cheque* must be so signed. Such, however, is not the case, as the Order may embrace as many cheques as may be desired.

The Order is addressed to the Treasurer, and, where separate Banking Accounts are kept for each fund, it is advisable to send an Order Sheet for each, containing a detailed list of all cheques which the Borough Accountant is authorised to draw.

In all cases where the system has been introduced, it may safely be said that it has been finally adopted; it is eminently business-like, the members of the Council and the Town Clerk sign the Orders for the total number of cheques, and this is a great saving of valuable time. Moreover, there is not the slightest element of looseness introduced, as the schedules of cheques in the aggregate agree with the total amount of

accounts approved for payment, and the Treasurer is instructed, as will be seen by reference to the Order Sheet, to pay only those cheques mentioned in the list and signed by the Borough Accountant.

In some towns one Banking Account only is kept, the Bank Book being provided with Analysis columns, so that the cheques paid by the bank and the income paid into the bank may be analysed in respect of the separate funds; on the other hand, many Corporations prefer a separate Banking Account and Pass Book for each fund. And, although I do not wish to criticise the first-mentioned system, I can say, from a knowledge of both, that I very much prefer the latter, which ensures greater clearness; and, further, there is no question of the analysis of the Banking Account being postponed until the figures are absolutely required. This, I fear, is likely to obtain, especially during a busy time, and I think it preferable as far as possible to draw cheques on the funds out of which they are actually payable, thus settling all these points as they arise.

The funds out of which cheques are payable by a Municipal Corporation are—

Borough Fund.
General District Fund.
Technical Instruction Fund.
Exchequer Contribution Account.
Consolidated Loans Fund.
Police Pension Fund.
Private Improvements Fund.
Electric Light Revenue Account.
Electric Light Capital Account, &c.

There may be others—viz., Gas, Water, &c.—but those here mentioned will be sufficient for present purposes.

The whole of the accounts passed by the Committee would relate to the foregoing funds, and a Cheque Book would be required for each of the more important—viz., Borough and District Funds, &c.—but for those where the cheques were not numerous, the name of the fund on the cheque could be filled in as required.

An analysis of the whole of the accounts passed by the Committee is made for the purpose of the Cheque Schedules, by entering the details on the various counterfoils of the cheques, according to the fund on which they are chargeable—that is to say, if an account is passed for John Smith for £5 for services to the Highways Committee, a counterfoil would be written in the General District Fund Cheque Book, "John Smith, £5." And, assuming that the same person had another account for £10 payable by the Sanitary Committee, another cheque would not be written, but the £10 would be entered on the counterfoil already referred to, making the total payment to him out of the General District Fund £15. When the whole of the accounts which have been passed by the Committees have been treated in this manner, the schedules of cheques may then be written by copying the names and amounts, together with the numbers of the cheques, from the counterfoils of the cheque books. On this being completed, they are balanced with the Orders on the Treasurer, and it therefore follows that members signing the Schedule of Cheques can satisfy themselves at a glance that the *total* which they are authorising the Treasurer to pay agrees with the *total* value of accounts submitted to and approved by the various Committees and subsequently passed for payment.

It is recommended that a cheque be drawn on each fund, payable to the Borough Accountant, in respect of all accounts amounting to £1 or under. These accounts would then be paid in *cash.*

The foregoing system relates to the *accounts to be paid.* It will be noted that another class of accounts is also entered in the Orders on Treasurer—viz., *accounts paid*—but these do not form part of the periodical agreement between the Orders on Treasurer and the Cheque Schedules, as they relate to Permanent Payments, Wages, and Payments under Contracts; and as these cheques are usually drawn weekly, special schedules are signed in respect of these by a Finance Sub-Committee under an authority of the Council, after which they are reported to the respective Committees as "Accounts Paid."

CHAPTER V.

INCOME AND EXPENDITURE LEDGER (Form No. 13).

In publishing the annual Abstract of Accounts, it necessarily follows that a very minute analysis must be made of the whole of the accounts which have been paid, or in respect of liabilities which have been incurred, and also that the income should be analysed under convenient headings, and that from year to year, in order that correct comparisons may be made, the plan adopted should be consistently (though not slavishly) followed, otherwise the statistical value of the Abstract will in a measure be lost.

As this analysis must be completed before the Abstract can be published, it is recommended that it should be dealt with as ordinary current work month by month, so that detailed information may be afforded in reply to the questions which are constantly being addressed to the Accountant by Committees of the Town Council, and also as being an important element in the accounts being up to date; and the Ledger now under consideration brings about this desirable state.

This book is practically of a two-fold character, that portion up to and including the column for the *Amount of Account* being the debit side of an ordinary General Impersonal Ledger, and taking the place of a book of this description; while the

remaining columns take the place of an Analysis Ledger, with an obvious saving of time, inasmuch as it is not necessary to recopy the details given in the first five columns.

The lists of accounts submitted to the Committees for payment are posted into the Income and Expenditure Ledger from the Orders on Treasurer. And here will be realised the full effect of the preliminary analysis, which takes place on entering up the Orders on Treasurer, as when the accounts have passed the Committees it is (with very few exceptions) merely a matter of straightforward posting from the Orders on Treasurer to the Impersonal Accounts in this Ledger, and by the inclusion of liabilities at the end of the year the accounts are completed, except for the transfers from Works, Materials, Plant, and Stables Accounts.

It will be noted that the income side of this Ledger is provided with Folio columns and Cash columns only. The Impersonal Accounts are so sub-divided that it very rarely happens that one account takes income from more than six or seven different sources.

The income is posted direct from the debit side of the Debtors' Ledger and folioed the one to the other, so that in case a difficulty arises in balancing the books the detailed items may be checked with great facility. In some towns, a General Ledger is kept without Analysis columns, in which the whole of the expenditure and income is entered in detail; but my contention is that so long as the references are complete, it is absolutely unnecessary to recopy all these items in detail, and I have always felt that this is expenditure of labour with no adequate return, for, in addition to this, the work of analysis *must be performed* for the publication of the Abstract of Accounts.

CHAPTER VI.

COST ACCOUNTS.

Of late years there has been much activity in the direction of Municipalities executing many of the works which formerly were undertaken by contractors.

In some instances Works Departments have been created, as in the case of the London County Council, and a few other large authorities, for the construction and maintenance of works without the intervention of contractors.

Besides entirely new work, a very considerable sum of money is spent each year in the maintenance and upkeep of Roads, Footpaths, and Sewers, and the ordinary work of a Municipality, and it may safely be said, where Cost Accounts are kept for the whole of these works, the Committees have a much more intimate knowledge of current matters than would otherwise be the case.

The component parts of the Cost Accounts are:—

Wages.

Materials.

Cartage.

Use of Plant.

Establishment Charges.

The general principle underlying the Works Accounts may be stated as follows:—

The Wages of Workmen, Materials, Payments to Contractors for Hired Horses, Plant, and Establishment Charges are all posted to the debit of separate accounts in the Income and Expenditure Ledger, and transferred at balancing time to General Works Account, which is then credited with the cost of Works appearing in the accounts in the Works Cost Ledger, and is balanced by this means, as per example in Appendix (Form No. 13A).

The Wages of Carters are transferred from Team Labour Account to Stables Account, and Stables Account is eventually transferred to the debit of General Works Account.

The columns in the Income and Expenditure Ledger are used for the purpose of apportioning the component parts of Works Account between the Committee chargeable, as explained later in connection with the Monthly Report on the Estimate and Expenditure.

WAGES PAID.

Time Sheet (Form No. 14).—

Provision is made in this form for the details of the time occupied on each job, and the last column for its equivalent in money. The Wages are divided into two distinct classes—viz., Manual Labour and Team Labour—and it is convenient to have the Carters' Time Sheets of a different colour, as not only must the wages of these men be charged, but also the use of the horses and carts, and the harness, in addition, and the Time Sheets are the basis for the necessary calculations.

Wages Analysis Sheet (Form No. 15).—

The labour—distinguishing between manual, establishment, and team—is analysed from the Time Sheets in the columns provided in this form, and the charge made to the various works through the Wages Journal.

With the exception of headings which appear regularly every week (and which may be printed), they must be written, as the work is constantly changing; the form, in addition to Cash columns, has also columns for the reference numbers of the Time Sheets, which are useful in case any question arises. The totals of the columns are balanced with the total cash paid for wages, and entered in the Wages Journal.

Wages Journal (Form No. 16).—

This is the posting medium for the Income and Expenditure Ledger, and also the Works Accounts Ledger—the figures in the principal column being posted to the former, and the details in the subsidiary column being posted to the Works Account.

WAGES—ESTABLISHMENT CHARGES.

The wages under this heading are those of Storekeepers, Timekeepers, General Foreman, and Workmen who are engaged in handling stock, and should be analysed week by week, and charged to a General Establishment Charges Account in the Income and Expenditure Ledger.

TEAM LABOUR.

The Wages of Carters should be analysed to each work on which they are engaged, under the heading of Team Labour, and the total posted from the Wages Journal to the debit of a Team Labour Account in the Income and Expenditure Ledger.

This is closed on balancing the books by a transfer to the Stables Account, which will eventually embrace the whole of the charges for Team Labour.

MATERIALS.

Request for Supplies and Delivery Note (Form No. 17).—

This form is in triplicate, and books containing one hundred forms are issued as required to the responsible foremen.

The counterfoil remains in the book; the second part is the order to the Storekeeper to issue the supplies required; and the third part is the Delivery Note from the Storekeeper to the job, and this is signed on receipt of the goods by the foreman in charge, and handed in by the carter to the Storekeeper at the end of the day's work.

When the Day Book is sent at the end of each week to the Borough Accountant, the signed Delivery Notes accompany it, and before posting any part of it into the Official Accounts of the Corporation, the entries are thoroughly checked.

By this means it is possible in case any dispute arises—as, for instance, in a Private Improvement Account—to satisfy the parties who are called upon to pay the accounts that not only is it accurately made out according to the returns, but that the returns are such as may be relied upon.

Stock Accounts should be kept for each different kind of material, and the accounts posted regularly from the Day Book. It will undoubtedly happen at balancing time that the balance, as shown by the individual Stock Accounts, will not be exactly represented by the amount of stock on hand. This is accounted for, in the case of earthenware, by breakages, and in the case of road materials by the fact that materials weighed out in cart

loads of, say, 1 ton 6 cwts. each, will not in total agree with the weight of a number of trucks of a certain weight each, and these points must be taken into consideration.

If possible, the annual stock-taking should be carried out by an assistant from the Accountant's office, or by some official over whom the Accountant has control; and if the stock of such materials is taken more frequently than yearly, and care is taken to bring the stock on hand into agreement with the Ledgers in all cases where such stock is running low, it will be found for all practical purposes that a good and efficient control is obtained over the Stores.

CARTAGE.

Stables Account.—

The Stables Department Account is posted to the Income and Expenditure Ledger, and debited during the year with accounts from the Orders on Treasurer in respect of Fodder, Harness Repairs, Veterinary Surgeon's Fees, and Insurance; in addition, Depreciation must also be charged to this account in respect of Horses, Carts, and Harness, and also Capital charges in respect of Dividends, and Redemption of Stock or Interest, and Repayment of Loans.

A transfer is made at the end of the half-year from Team Labour Account to the debit of Stables Account, thus bringing to the debit of this account all charges that are incurred.

This account is closed by a transfer to the General Works Account in the same manner as Wages.

It is necessary to make calculations based on the total number of days the carters have worked during the year, and, dividing the total of the Stables Account by this figure, the result given is the net cost per day to the Corporation in respect

of Stables Department. Team Labour has already been posted to the various Works Cost Accounts, it is now only necessary to add the difference between the actual wages paid to the carters and the full daily charge for Stable Services.

Hired Horses.—

A certain number of horses must necessarily be hired from contractors, and the method of dealing with the bills is as follows:—

The accounts are rendered by the contractor in detail, charging each job. They are passed by the Committees and posted from the Orders on Treasurer to the debit of a Horse Hire Account in the Income and Expenditure Ledger, the columns provided in the Ledger being used to apportion the accounts for the purpose of the Estimate and Expenditure Report.

The details of the Horses Hired are entered into a Horse Hire Journal, and posted to the debit of the Cost Accounts concerned, and at balancing time the Horse Hire Account in the Income and Expenditure Ledger is closed by being transferred to General Works Account, the credit to this account being the transfers from the Works Cost Ledger.

Where the rolling stock of a Corporation is used by hired horses, an account should be kept of such user, and transfers made from the other accounts to the credit of Stables Account, otherwise Stables Account will be bearing an unjust proportion of the depreciation of rolling stock.

PLANT.

Charges for Plant are somewhat difficult to deal with.

I think it advisable to have a Plant Ledger for all jobs estimated at over £100. Works costing less than this are usually

of an ordinary character, and a fixed charge on the value of the work done may very well be made in these cases.

Although Plant Account may be opened very correctly, unless great care is exercised there is a danger that it may eventually become merged *more or less* into Materials Account.

The whole of the supplies required in the shape of plant should be ordered on *separate forms*, and posted from the Orders on Treasurer in the ordinary way, and debited to a *Plant Account* in the Income and Expenditure Ledger.

The Plant will, of course, be valued at the end of the year, and the value on hand brought down, and the difference, being the depreciation during the year, will be apportioned over the Cost Accounts by means of Journal entries, the total being debited to General Works Accounts.

The items charged to Cost Accounts will eventually form part of the credits on General Works Accounts.

Plant Record Ledger (Form No. 18).—

In all cases where the work is estimated to cost £100 and over, an account should be opened in this Ledger and debited with the whole of the Plant sent to the job. When the work is completed, a record should be made by the Storekeeper of all Plant received back from that job, and the necessary charge should be made for plant actually worn out, and also the Depreciation on plant returned in which there is still some life. These items in the aggregate will, of course, be the difference between the Plant on hand at the commencement of the year, plus purchases, and the value of Plant at the end of the year.

Difficulties frequently arise in Plant Account by reason of the transfers from one job to another, as plant leaving the Storekeeper's hands in a perfectly new condition is transferred from

job to job until it may be worn out, and never during the whole time be once returned to the Depôt.

The Foreman in charge of the various works should be provided with Transfer Books, to be used in all cases where any plant is transferred to the keeping of another Foreman.

The job from which the plant is taken will be credited (not necessarily with the full amount), and the job to which it is sent will be debited.

Establishment Charges. –

The Establishment Charges are apportioned over the whole of the work executed, according to value.

They consist of the Wages, already mentioned, Rent of Store Yards and Wharves, Rates, Taxes, Repairs to Buildings, Repayment of Loans raised for acquisition of Wharves and Buildings in connection with Stores, and Interest and Depreciation thereon, &c., and proportion of Salaries paid in Borough Accountant's and Borough Engineer's Departments.

It will be noted that similar items are included in the Stables Account. This must necessarily be the case, as otherwise the correct charge per day for horse, cart, and man could not be ascertained.

The Establishment Charges outside Wages are first posted from the Orders on Treasurer to the debit of an Establishment Charges Account in the Income and Expenditure Ledger, and from there transferred to General Works Accounts.

Immediately prior to closing the Works Cost Accounts, the value of the work done on each separate job is extracted, and the Establishment Charges apportioned by Journal entries to the debit of the existing accounts in the Works Cost Ledger, and the corresponding credits are included in the transfers from the Cost Accounts, which operation closes the General Works Account.

CHAPTER VII.

ESTIMATE AND EXPENDITURE (Form No. 19).

SOME time prior to the Finance Committee being called upon to recommend a rate of a certain sum in the £ on the rateable value of the Borough, the various Committees of a Municipal Corporation make estimates of the amount they will require to carry on their work for the period which the next rate covers.

A monthly report should be submitted to each Committee, showing the position of their finances.

Committees do not care to be saddled with the responsibility of increasing rates, and if extravagant expenditure is indulged in, or works of any magnitude are undertaken for which provision has not been made, it must necessarily follow that a deficiency will exist when the rate is closed, which will be visited on the next rate.

The report shows:—

(1) The estimate made by the Committee and approved by the Town Council.

(2) The expenditure to date of last meeting.

(3) The accounts now submitted.

(4) Total of Columns 2 and 3.

(5) Amount overdrawn.

(6) Amount in hand.

The net result of this is brought down, as in the example, and Wages and other permanent expenditure is estimated to the end of the month.

The estimate for the *period* covered by the report is calculated—as, for instance, if the statement is for five months ending 31st August, and a half-yearly rate is levied ending 30th September, five-sixths of the full half-year's estimate would be taken and compared with the expenditure.

I have frequently observed the value of this monthly report as being calculated to bring home responsibilities to Committees, and it acts as a sort of moral drag on expenditure which at the moment is not absolutely urgent.

It is, of course, impossible to submit a detailed monthly report without a corresponding increase in clerical work, and the effect of the system here advocated is practically the same.

The columns in the Income and Expenditure Ledger in Wages, Materials, and the other accounts which form part of Works Accounts, are used for apportioning the amount expended to the various Committees. The details have, of course, been dealt with in the Cost Accounts, and the apportionment here mentioned is for *Estimate and Expenditure purposes only.*

CHAPTER VIII.

GENERAL DISTRICT RATE.

I DO not propose to deal with the historical side of rates. This has already been done by very able pens, but I wish to devote myself to the practical every-day work of making and collecting rates.

The Public Health Act, 1875, Sections 209 and 210, provides for the establishment of a fund called the District Fund, and, so far as this fund is insufficient out of other income to meet expenses properly charged upon it, a General District Rate is levied to meet these expenses.

The rate may be levied either prospectively, in order to raise money for payment of future charges and expenses; or retrospectively, for expenses incurred at any time within six months before the making of the rate.

The General District Rate is levied at a certain sum in the £ on the rateable value of the property in the Borough, and the yield of the rate levied must be equivalent to the deficiency necessary to be made up by the rate as shown by the estimates made by the various Committees of the Corporation and approved by the Town Council.

General District Rates are levied on the occupiers of all property for the time being by law assessable to any rate for the

relief of the poor, and are assessed on the full net annual value of such property, ascertained by the Valuation List for the time being in force, or, if there is no Valuation List, by the rate for the relief of the poor made next before the making of the assessment for General District Rate purposes, subject to the following exceptions, regulations, and conditions:—

The owner instead of the occupier may, at the option of the urban authority, be rated in cases—

(*a*) Where the rateable value does not exceed £10.

(*b*) Where premises are let to weekly or monthly tenants, or where the rent is payable at any shorter period than quarterly.

(*c*) Where the premises are let in separate apartments.

The owner shall be rated on such reduced estimate as the urban authority deem reasonable, not being less than two-thirds or more than four-fifths of the net annual value; and where such reduced estimate is in respect of tenements, whether occupied or unoccupied, then such assessment may be made on one-half of the amount at which such tenements would be liable to be rated if the same were occupied and the rate were levied on the occupiers.

Tithes, tithe commutation rent charge, or the occupier of any land used as arable meadow or pasture ground only, or as woodlands, market gardens, or nursery grounds, land covered with water, or used only as a canal or towing path for the same, or as a railway, shall be assessed in respect of the same in the proportion of one-fourth part only of such net annual value.

Allowances may be made for all property which is empty during the currency of a rate, except, of course, the cottage property above referred to, on which a special allowance is made, whether the property is occupied or not.

ESTIMATES FOR RATE.

The practice differs with regard to the making of estimates for rates. Where Corporations levy a yearly rate, it is the general practice to make up the estimates *after* the close of the year; but where the rate is levied half-yearly, they are usually submitted at a time immediately preceding the close of the half-year.

LIABILITIES.

It is extremely necessary that the whole of the liabilities and prospective liabilities to the end of the half-year should be carefully estimated and incorporated in the estimates submitted to the Committee.

The triplicate form of Order Book, which has already been referred to, is of great value, as it is an easy matter to make a list of the counterfoils which are not stamped either as being paid, or in respect of which the accounts have not already reached the Accountant's hands, and a circular letter to the firm concerned will result in accounts being rendered, and the Accountant will have the necessary material to make an accurate estimate of the liabilities.

The detailed estimates will show (1) Head of service. (2) The amount of the last estimate. (3) The expenditure to date. (4) The estimated expenditure to the close of the half-year. (5) Total. (6) The actual expenditure for the corresponding period in the previous year to that for which the estimate is then being submitted. (7) The estimate for the coming period.

When all the Committees of the Corporation whose expenditure is chargeable on the District Fund have made their estimates, they are submitted to the Finance Committee for approval, and afterwards passed by the Town Council. The

estimate for the rate is to be entered in the Rate Book, and kept at the office of the local authority, and open to public inspection.

When passed by the Council, the Rate Book is sealed with the common seal, in accordance with regulations of the Town Council.

Notice of Intention (Form No. 20).—

This form, which explains itself, is notice of the intention of the Town Council to make a rate, and also that a statement of the proposed rate is deposited for inspection at the Borough Accountant's office.

Notice of the Making of a Rate (Form No. 21).—

This contains particulars of the date when the rate was made, the rate in the £, and to whom payable, &c.

RATE COLLECTION ACCOUNTS.

When the Rate Book is copied, a balancing statement should be got out, showing its agreement with the Poor Rate Valuation List; and, assuming this to be correct, the rate made, and the collection commenced, an important part of this work for financial officers is then in hand—namely, the checking of the rate collection, and the allowance for empty property, &c.

Allowance Book (Form No. 22).—

A book should be kept showing all allowances, and these should be thoroughly and systematically checked, independently of the collectors, and the book submitted to the Finance Committee, as it frequently happens that the local knowledge of members is of service in this direction.

At the close of the rate, and when the books are being balanced, all persons in arrear should have special application made to them direct from the Financial Department, and not by the Collector.

Arrears (Form No. 23).—

An Arrears List or Arrears Book should be kept, showing the amount outstanding at balancing the rate, which, of course, will agree with the amount carried forward to the next Rate Collection Account.

Checking Collectors.—

The percentage of the amount collected should be worked out periodically, say once a fortnight, and compared with previous years' collections, so that any laxity on the part of the Collectors may be arrested.

The Receipt Books should be in the hands of a responsible clerk in the Accountant's office, and issued to the Collectors as required, and the Collector should be called upon to submit his books for examination at any time the Borough Accountant chooses, rather than at stated intervals.

A very good check may be instituted on empty property by reference to the books of the Gas or Water Department, but this should not be allowed to interfere with the independent check instituted by the Borough Accountant by actual visits to the property or otherwise, as may appear best in his judgment.

Joint Collection.—

Several Corporations have obtained power to institute a combined collection of the General District Rate and Poor Rate, and, where this has been introduced, it has been found to be of

convenience to the ratepayer, and to have resulted in very great economy.

Forms, numbered 24 to 28, will be found in the Appendix, giving Rate Book, Collecting Book, Deposit Book, Rate Demand, and Rate Receipt, as approved by the Local Government Board under a scheme recently submitted for the joint collection of Poor and General District Rate.

Recovery of Rates.—

The Public Health Act, 1875, Section 256, provides for the recovery of rates in a Court of Summary Jurisdiction.

Valuation.—

The valuation of property for the purposes of local rates should not vary materially from Schedule A, Imperial Taxes, and I think it advisable from time to time to consult the Surveyor of Taxes, in order to ascertain whether the rateable value for local purposes is fairly within the aggregate of the returns made by the occupiers of rateable property within the Borough. Where a town is growing rapidly, it is found that the property in the older part of the town materially increases in value, owing entirely to such growth, and, unless constant attention is given to this state of affairs, property in the older part of the town will not be rated at its correct value, and justice will not be done as between the ratepayers themselves. Under these circumstances a revaluation should be made, and it is found, if a copy of Schedule A is obtained from the clerk to the Commissioners of Taxes, and these valuations taken for local rates, the appeals are very few and unimportant. The following list will illustrate the extent to which the valuation in a town *may* become dislocated, unless constant supervision is exercised.

In a statement comprising 152 cottages, although the rents varied from £15 12s. od. to £27 6s. od., there was a uniform rateable value of £8, on which the collection was made for Poor Rate purposes, which was reduced to £4 in the case of the General District Rate.

Dealing with some of the larger property, the result is shown in the following table:—

Rent Return made by Occupier of Premises			Gross Annual Value as stated in Poor Rate Valuation			Rateable Value to Poor and General District Rates		
£	s	d	£	s	d	£	s	d
40	0	0	35	0	0	28	0	0
40	0	0	25	0	0	20	0	0
75	0	0	60	0	0	48	0	0
110	0	0	85	0	0	68	0	0
110	0	0	75	0	0	60	0	0
150	0	0	110	0	0	88	0	0
160	0	0	140	0	0	112	0	0
190	0	0	150	0	0	120	0	0
190	0	0	120	0	0	96	0	0
250	0	0	180	0	0	144	0	0
295	0	0	240	0	0	192	0	0
400	0	0	325	0	0	260	0	0
430	0	0	330	0	0	248	0	0
450	0	0	350	0	0	280	0	0
550	0	0	500	0	0	400	0	0
550	0	0	300	0	0	240	0	0
550	0	0	500	0	0	400	0	0

CHAPTER IX.

ELECTRICITY ACCOUNTS.

CAPITAL ACCOUNT.

MUNICIPALITIES, on being granted powers to work Electric Light Undertakings in their area, would in most cases requisition the services of an eminent consulting electrical engineer, who would advise as to the scheme to be adopted.

After this had been thoroughly considered by the Committee, together with estimates of the cost, it would be submitted to the Town Council for approval.

Assuming the enquiry instituted by the Local Government Board to be satisfactorily concluded, and power to raise the necessary capital granted, tenders would be invited.

The tenders would be divided into various sections, which would have a distinctive letter or number, and by this they would be known throughout the whole of the work.

The contracts entered into should contain a clause as to payments on account during the progress of the work. This is usually to the effect that contractors shall be paid from time to time such amounts as are equal to 80 per cent. of the value of the work carried out, 20 per cent. being retained in the hands of the Corporation, which is not paid until, say, three or six months after the work has been completed entirely to the satisfaction of the Engineer.

In cases where the certificates are issued by a London engineer in respect of contracts carried out in a provincial town—and, in fact, in all cases—it is very necessary, before the financial officer passes a certificate for payment, or draws a cheque, that he should be satisfied that the provisions of the contract are strictly observed.

I am aware that Engineers, as a rule, are desirous of having their certificates accepted without either comment or question, but, in my opinion, it is highly beneficial that the same strictness should be observed in these matters as in ordinary accounts. I do not for one moment suggest that the Borough Accountant is able to follow the whole of the *details* of a large contract, because he is not in actual touch with the work as it proceeds, but I have on many occasions seen the benefit of looking into these matters, and, if they are approached in the right spirit, a general check on principles can be instituted without in any way trespassing on the domain of the Electrical Engineer. Anything short of this would mean the blind acceptance of the Engineer's certificates, which would weaken the control of the Accountant, and as this officer is engaged not only to direct the bookkeeping of the Corporation, but also to exercise his professional skill for the protection of the pockets of the ratepayers, it is highly desirable that payments under contracts, even on Engineers' Certificates, should be checked from every possible point, and any extras which have not been authorised by the Town Council should be reported to them.

The foregoing remarks also apply where contracts are based on a schedule of prices. In these cases, the whole of the working out of the various sections should be carefully checked, and all ordinary methods adopted to safeguard the interests of the Corporation.

ANALYSIS OF ACCOUNTS.

At the end of each financial year, a Return is made to the Board of Trade, in a form prescribed by that department, showing the expenditure on Capital Account during the preceding twelve months, and it will save time if throughout the year the accounts are analysed so as to fit in with the headings of this Return.

The form prescribes that the accounts shall be made up to the 31st December in each year, but, as the municipal financial year ends in March, applications for permission to close the Electric Light Accounts at the same date have not been opposed by the Board.

The whole of the accounts will be marked by the Electrical Engineer for the various sections of the work to which they relate, and these, when passed by the Committee, will be posted from the Orders on the Treasurer to the Income and Expenditure Ledger of the Electricity Department.

The Abstract of Accounts should be on exactly similar lines, so that it may be in unison with the Return of the Board of Trade.

WORKS ACCOUNTS.

These, in most Electric Light undertakings, mainly consist of work carried out for consumers in the direction of extension of mains, and also for laying down new cables.

Works Notice (Form No. 29).—

This form, a duplicate of which is sent to the Borough Engineer and the Borough Accountant, notifies the first-named official that it is the intention of the Electric Light Department

to open certain roads, and to the last-named official it acts as a reminder, so that he may look for the material and labour being passed through the Day Book and Time Sheets respectively. The connection between the various departments is thus rendered complete, and the Accountant is enabled to give the necessary directions, so that the Works Accounts may be kept in an intelligent manner, and the correct transfers made in respect of Capital works, and of any works which may be chargeable to Revenue, to their respective sections.

Time Sheets (Form No. 30).—

The Time Sheets are filled up by the workmen, and submitted to and initialled by the foreman, and reviewed by the Electrical Engineer or his chief assistant. The Wages Pay Sheet is made out and forwarded to the Accountant, together with the Time Sheets, where the analysis is checked.

Wages Sheet (Form No. 31).—

The Wages Sheet embraces the headings as prescribed by the Board of Trade, and known by special numbers, and includes Capital and Revenue. This, of course, is unavoidable, as the men are working on Capital works one day and on ordinary Revenue works the next.

Wages Journal (Form No. 32).—

The totals of the Analysis columns are entered in this book, agreeing with the amounts reported to the Committee, and are posted to their respective sections in the Income and Expenditure Ledger.

When reporting to the Committee the wages which have been paid, they will be recorded in the Orders on the Treasurer in two items:—

Borough Accountant.			Wages.
		Week ending.....	
Capital	£25 17 6		
Revenue	76 2 3		
			£101 19 9

ELECTRICITY ACCOUNTS.

The accounts are divided into Capital and Revenue, and are kept in accordance with the Return required to be made annually to the Board of Trade.

The Capital Account embraces the following:—

CAPITAL ACCOUNT.

	Expenditure.	£	s	d		Income.	£	s	d
1	To Lands, including Law Charges incidental to acquisition				1	By Amount raised by Loans			
2	„ Value of Lands appropriated for Electrical purposes, as *per contra*				2	„ Sale of Patents, or Patent Rights, &c.			
3	„ Buildings				3	„ Value of Lands belonging to Authority appropriated for Electrical purposes			
4	„ Machinery				4	„ Value of Surplus Lands sold			
5	„ Accumulators at Generating and Distributing Stations				5	„ Other Receipts (to be specified)			
6	„ Mains, including cost of laying the Mains and Services								
7	„ Transformers, Motors, &c...								
8	„ Meters, and fees for Certifying								
9	„ Electrical Instruments, &c.								
10	„ General Stores (Cable, Mains, Lamps)								
11	„ Purchase of Patents or Patent Rights								
12	„ Transfer to Sinking Fund of value of Lands sold as *per contra*								
13	„ Amount applied to the reduction of principal of borrowed money from value of Lands sold, as *per contra*								
14	„ other items to be specified								

The Revenue Account consists of the following:—

REVENUE ACCOUNT.

Expenditure.	£	s	d
A.—Generation of Electricity			
Coals or other Fuel, including Dues, Carriage, Unloading, Storing, and all expenses of placing the same on the Works			
Oil, Waste, Water, and Engine Room Stores ..			
Wages at Generating Stations			
Repairs and Maintenance as follows:—			
Buildings			
Engines, Boilers			
Dynamos, Exciters, Transformers, Motors, &c.			
Other Machinery, Instruments, and Tools ..			
Accumulators, and Accessories			
Other Items			
B.—Distribution of Electricity			
Wages and other Remuneration to Linesmen, Fitters, Labourers			
Repairs, Maintenance, and Renewals of Mains of all classes, including Materials, and laying same			
Less Amounts refunded			
Repairs, Maintenance, and Renewals of Transformers, Meters, Switches, Fuses, and other Apparatus on Consumers' premises, together with cost of Materials and Lamps sold as *per contra*			
Repairs, Maintenance, and Renewals of Apparatus at Distributing Stations			
C.—Public Lamps.			
Attending and Repairs			
Renewal of Lamps			

Income.	£	s	d
Sale of Current per Meter at....d. per B.T.U. ..			
Sale under Contracts..			
Public Lighting			
Rent of Meters and other Apparatus on Consumers' Premises			
Sale and Repairs of Lamps, Arc or Incandescent ..			
Sale and Repairs of other Apparatus			
Royalties, Licences, &c.			
Rents receivable			
Fees for inspection of Maps..			
Other items			

REVENUE ACCOUNT (*continued*).

	£ s d		£ s d
D.—Royalties, &c.			
Royalties, &c. payable for use of Patents, or patent processes..			
E.—Rents, Rates, and Taxes.			
Rents payable			
Rates and Taxes			
F.—Management Expenses.			
Salaries			
Engineer's Department			
Accountant and Clerical Staff			
Salaries or Commissions of Collectors			
Stationery and Printing			
General Establishment Charges			
G.—Law and Parliamentary Charges.			
Law Expenses			
H.—Special Charges.			
Insurances, &c.			
Expenses for Certification of Meters			
Amount carried to Net Revenue Account ..			

NET REVENUE ACCOUNT.

	£ s d		£ s d
Interest on Mortgage Debt accrued due to date		Balance from last account	
Instalments of Principal of money borrowed		Do. Revenue Account	
Amount transferred to Sinking Fund where such Fund is authorised		Interest on Money at Deposit	
Expenses of executing the Order (License) not included in Revenue Account and not chargeable to Capital ..			
Payments to Reserve Fund, where such Fund is authorised by the Order (License)			
Sum applied to Local Rate			
Balance carried forward ..			

Checking Accounts.—

The same principles which have already been advocated should be carried out with regard to the whole of these accounts. It is recommended that the triplicate form of Order Book be used, with a note at the foot of the order that the account, when completed, should be sent by the contractor to the Borough Accountant. To a very large extent one is in the hands of the Electrical Engineer as to the allocation of accounts, but the supervision exercised by the Borough Accountant will enable him to discover any looseness, and will obviate charges being made to Capital which should be borne by Revenue.

Presentation of Accounts.—

These are submitted to the Electric Light Committee in the manner already referred to.

Income and Expenditure Ledger.—

This book is drawn on the same lines as that in use for the Impersonal Accounts of the other funds of the Corporation, the principal headings prescribed by the Board of Trade both as to Capital and Revenue being used throughout.

Works Accounts.—

These should be kept on the lines advocated for the General Works Accounts of the Highways and other Departments, the Receipt Delivery Note being used in all cases for material supplied to any work. The supplies are requisitioned by a responsible foreman, entered by the Storekeeper in the Day Book, and from there posted to the debit of the various accounts in the Accountant's Works Ledger.

The accounts which relate to extensions, laying new mains, &c., are transferred at the end of the half-year to the Mains

Account in the Income and Expenditure Ledger; and, at shorter intervals, those which are repayable by consumers for installation, &c., are rendered, and the Personal Accounts debited in the Electric Light Department Debtors' Ledger.

Meter Readings Card (Form No. 33).—

At the end of the quarter, the meters are read, and records made on cards and sent to the Borough Accountant's office, so that the Consumers' Ledger may be entered up and the accounts rendered. It is found that the cards are a distinct improvement on the system of entering all the readings in a book, as it is possible to forward the records to the Borough Accountant's office in *sections*, so that the accounts may be delivered almost immediately after the end of the quarter.

Account (Form No. 34).—

This account gives full details of the consumption, the present meter reading, and the last meter reading, together with the charge for meter rent, and contains instructions as to the officials to whom reference should be made with regard to discrepancies in the account, or complaints as to quality of the light.

Consumers' Ledger (Form No. 35).—

Full details of each consumer's account is entered in this Ledger from the meter cards, the account made out, checked, and either delivered by hand or sent by post.

Receipt Book (Form No. 36).—

Receipt Books should be in the custody of either the Chief Assistant or some responsible clerk in the Borough Accountant's Department who has no dealings with cash. The form is

drawn, giving a blank space for the quarter ending ————, so that the receipts may be given for any quarter's account. This ensures that only one Receipt Book will be in use at one time.

Deposit Book.—

Each evening the particulars on the counterfoils of receipts issued during the day are entered in the Deposit Book, giving the reference number of the account in the Consumers' Ledger, and the amount received.

The particulars here recorded are posted to the credit of the consumers' accounts in the Ledger.

It is found, although instructions are on the Demand Notes, that all questions on electricity supply should be referred to the Electrical Engineer, still, numerous complaints reach the Borough Accountant, and also requests to have the meters read on change of tenancy, &c., or tested; and a form is appended (No. 37), so that the matters which relate to the Engineer may be referred to him on systematic lines.

Certificate of Tested Meter.--

On a request for a meter to be tested it is taken out of the premises and sent to an independent testing laboratory, and a certificate is issued, giving the condition of the meter, its correctness or otherwise.

It is usual, if the meter is correct, to charge the consumer who has caused it to be tested, with the testing fee; but if incorrect, the testing fee is paid by the Corporation and the account amended.

Liabilities.—

After each monthly pay day, or after the Electricity Committee have approved the accounts presented, the counterfoils of the Order Book are stamped with a distinctive mark to show that those particular accounts have been dealt with. This should be kept up to date, and at the end of the year the whole of the liabilities are collected by requesting all firms who have received orders and delivered the whole or part of the goods, but who have not yet rendered their accounts, to do so. As soon as these particulars are checked, the liabilities are included in the accounts, and, after having taken into consideration the value of stock on hand, and incorporating it in the accounts, they are closed.

CHAPTER X.

CORPORATION STOCK.

On a Corporation wishing to carry out any work which entails a considerable expenditure, it is necessary, prior to commencing the work or borrowing the money, to either obtain the sanction of the Local Government Board, or proceed by Act of Parliament to obtain the necessary powers.

Sanctions of the Local Government Board authorising the Raising of Capital (Form No. 37 A).—

The sanctions empowering the Corporation to raise the capital prescribe in all cases the period within which each loan is to be redeemed. This varies according to the purpose for which the capital is intended to be borrowed. The following instances are taken from actual sanctions:—

(1) Police Stations and Cottages, Loan of £2,620 sanctioned for 30 years.

(2) Street Improvements, Loan of £560 sanctioned for 30 years.

(3) Sea Wall and Marine Parade Improvement, Loan of £10,000 sanctioned for 15 years.

(4) Works of Sea Defence, Loan of £2,500 sanctioned for 10 years.

(5) Purchase of Electric Light Co.'s undertaking, Loan of £90,000 sanctioned for 24 years.

The amount necessary to be set aside each year during the period of each loan is then ascertained, and the aggregate amount required from each fund is transferred to the credit of the Consolidated Loans Fund Account. For instance, taking the above-mentioned sanctions, No. 1, entailing an annual contribution for redemption of £55 1s. 5d., would be transferred from the Borough Fund, inasmuch as the cost of the police is charged upon that fund.

The annual contribution of £767 10s. 3d. in respect of sanctions numbered 2, 3, and 4, would be transferred from the General District Fund; and that in respect of No. 5, amounting to £2,614 5s. 4d., would be transferred to the Consolidated Loans Fund out of the gross profits of the Electricity undertakings.

CORPORATION STOCK.

If the stock is raised at a discount, it is provided that the issue may be for such nominal amount as in the aggregate will, *according to the price of issue*, produce the actual amount of money for the time being required.

Corporation Stock is charged on the whole of the revenues of the Corporation arising from the land, undertakings, and other property of the Corporation, and on the Borough Fund and Borough Rate, and District Fund and General District Rate, and on all other funds and rates established and leviable by the Corporation as a municipal body for municipal purposes, or as a sanitary authority for sanitary purposes.

The dividends on Stock are transferred, when due, from the Borough Fund, District Fund, Electricity, or any other fund on which they are chargeable, to the credit of the Consolidated Loans Fund Dividend Account; they are then paid out of

this account to the stockholders, according to their respective holdings.

In the case of property being acquired by means of borrowed money, and part or the whole thereof being sold, the Corporation must pay into the Consolidated Loans Fund the proceeds of the sale.

The Corporation must pay into the Loans Fund the rents and profits of any land or other property acquired by means of borrowed money. The expenses incurred in connection with the letting may be deducted from the rents, and the net amount carried up.

Three Ledgers are required to record the necessary transactions, viz.:—

The Corporation Stock Ledger, dealing with Transfers for Redemption, Rents, Interest, &c.;

Sinking Fund Ledger, for Sinking Funds only; and

Investment Ledger.

These, together with a Cash Book and specimen accounts, are printed in the Appendix after Form No. 37A.

Corporation Stock Ledger (Form No. 37 B).—

REDEMPTION ACCOUNTS.

These are credited with the transfers from the Borough Fund, General District Fund, and any other fund chargeable with the redemption of loans. The debits on this account are the separate amounts required for the redemption of the loans, as shown by the Sinking Fund calculations, and the corresponding credits are found in the Sinking Fund Ledger.

RENT ACCOUNT.

All rents received are credited to Rent Account, the expenses being debited.

INTEREST ACCOUNT.

One general Interest Account is created, and is credited with the interest earned on investments, the corresponding entries being made in the Investment Ledger to the debit of the authority to whom the money is lent.

Sinking Fund Ledger (Form No. 37 B).—

A separate Sinking Fund is opened for each sanction, stating the amount authorised, or, if the stock is raised at a discount, the nominal value of stock raised to produce in cash the amount sanctioned, the purpose for which the money was borrowed, and the fund chargeable with its repayment, and the rate of interest on which the Sinking Fund is calculated.

It frequently occurs that the earnings of the Sinking Fund are in excess of the rate at which they are calculated; as, for instance, a Sinking Fund calculated on the supposition that the earnings will be at the rate of 3 per cent. per annum may by judicious investment produce 3½ per cent.

A convenient method in such cases is to credit all the Sinking Funds with the actual amount that *would have been* carried up had the investment yielded *just* 3 *per cent net.* There may be a balance in hand on Interest Account, while it is just possible that Rent Account will not be drawn upon at all, in which case the credit balance on this account may also remain, and be brought into the Balance Sheet as "Interest and rents in excess of Sinking Fund requirements *unappropriated.*"

SINKING FUND SCHEDULE.

The contributions in respect of Sinking Funds are calculated according to Redemption Tables; and the postings to the debit of Redemption Account in the Stock Ledger, and the corresponding credits in the Sinking Fund Ledger, are based on

calculations varying with the period granted for the loan, and the rate of interest which it is anticipated will be earned.

Investments Ledger (Form No. 37 B).—

The amount standing to the credit of the Consolidated Loans Fund is lent principally to other local authorities. It is therefore necessary to open Investment Accounts.

When a loan is advanced, say, to the M. Corporation, the cheque is passed through the Cash Book, and posted from there to the debit of an account headed "M. Corporation Loan of £1,000, at 3½ per cent. for thirty years, repayable by equal annual instalments of principal and interest combined," or other wording in accordance with the mortgage.

When the due date arrives, the M. Corporation is debited with the amount due in respect of interest, and Interest Account credited. When the instalment of principal and interest is received from the borrowing authority, it is debited in the Cash Book and posted from there to the credit of the M. Corporation, the principal and interest being shown separately.

If any portion of the stock is cancelled by the operation of the Sinking Fund, the dividends on such stock must be provided and paid into the Consolidated Loans Fund as earnings. As a matter of fact, the amount of stock purchased and cancelled by Municipal Corporations is comparatively very small, but, if from any reason it became difficult to lend Sinking Funds advantageously, it would, no doubt, be necessary to give this point greater attention than it has at present received.

CHAPTER XI.

REGISTRATION OF STOCK.

In some cases Corporation Stock is registered by a London banker, and in others by the Borough Accountant locally.

I propose, in this section of the work, to devote myself to Stock Registration, where carried out locally.

Corporations, generally speaking, act in these matters under powers known as the Model Stock clauses. These give, in great detail, the whole of the particulars relating to Stock Issues, the forms to be used, and the necessary resolutions to be passed by a Town Council before proceeding to an Issue of Stock.

A prospectus is, of course, drawn up giving full particulars, including the names of the bankers who are authorised to receive applications; the works for which the money is required, distinguishing between those of a remunerative and unremunerative character; where the books will be kept, either in London or locally; when the interest will be paid; and, generally speaking, such information as to the financial position of the town as will enable investors to form an opinion as to the desirability, or otherwise, of tendering for a portion of the Stock.

Allotment Letters (Form No. 38).--

This is a notice sent to those whose tenders are accepted, and contains information as to when the instalments are payable, and instructions that on the amount being paid in full the

Allotment Letter will, on being endorsed and sent to the Registrar, be converted into Registered Stock.

The perforated slips at the bottom of the form are detached by the bankers on the instalments being paid, and a receipt is given on the form itself, and handed back to the party paying.

Request to Registrar that Allotment Letters should be Inscribed (Form No. 39).—

This is a connecting link between the Allotment Letter and the Stock Register, and is a request that certain stock, the receipts for which are on the face of the letter, may be inscribed in the books.

Stock Register (Form No. 40).—

An account is opened in the name of the Corporation, headed "——— Corporation 3 per cent. Redeemable Stock, First Issue of £—— at £—— for every £100." This account is credited with the total issue, and is then debited with the amount of the holding of individual stockholders, the Personal Accounts of the stockholders being credited with the same sums. The column headed Number of Transfers is used in making the original entries for number of Allotment Letters.

Form of Transfer (Form No. 41).—

This is a special form applicable to the stock named, and should be duly filled up before any transfer can be entertained. It should give the full names and addresses of transferor and transferee, the consideration to be paid for, and the amount of stock to be transferred. Care should be taken to very closely scrutinise every detail of the written part of the transfer, and special attention should be paid that the names, &c., of witnesses are all in proper order, as without the latter the transfer is invalid.

Certification of Stock before Purchase completed.—
(See printing on left side of Transfer Form.)

It is a very common practice for the broker acting for the buyer of stock to require the transfer form certified before completing the transaction, and paying over the cash to the seller or his broker; and with this end in view the transfer form is sent to the Registrar complete in every respect, except the signature of the buyer, together with the Stock Certificate, and, after checking the various papers with the Stock Register, the transfer is certified by signing the statement printed at the side, viz.:—

Stock Certificate for £ : : , forwarded to Registrar's Office by.....

.....

Borough Accountant and Registrar of Stock.

On this being returned to the seller's broker, the buyer is required to sign the transfer, and, on it being returned in due course, the stock is transferred. The Registrar's signature is an official guarantee that the transfer will be made when the form is completed; in other words, that he is holding a Stock Certificate, either equivalent to or in excess of the amount being transferred, and that the buyer may safely pay for the stock.

Notice to Transferor (Form No. 42).—

Before actually making the transfer, a notice is sent to the transferor, *not his broker*, to the effect that a transfer has been received out of his name of a certain amount of stock, and that unless he replies within four days that he has not signed it, the transfer will be duly registered.

Request to open Corporate Stock Account (Form No. 43).—

In dealing with bodies corporate, it is necessary to obtain this form, duly filled up with specimen of the corporate seal

and the signatures of parties who are entitled under the regulation of the Corporation to sign transfers.

These papers are of great importance, and should be referred to in all cases of dealings in the stock, either the buying of additional stock or the selling of that already registered; and in case the transfers are not in accordance *in every detail*, questions should be at once raised, and a satisfactory explanation obtained.

Dividends by Post (Form No. 44).—

Where trustees hold stock, the dividends are posted to the name first mentioned; but in many instances requests are sent for dividends to be paid to bankers, or other nominees, and, on examining the accuracy of the signatures on the request, the same is registered and complied with.

Death of Holder of Stock (Form No. 45).—

In the case of the death of a holder, before transferring the stock to the executors, the will must be exhibited, and care must be taken to check the amount at which the estate is sworn for probate, as, unless the stock was held by the deceased person as a trustee, a transfer must not be registered if the will is sworn for a smaller amount than the holding in the stock.

The probate must in all cases be signed by the Registrar of the Court.

The will must be carefully perused to ascertain if the testator has given any special directions relating to the particular stock under the control of the Registrar. It is necessary, in addition, that the death should be proved either by—

Certificate of Death,
Certificate of Burial,
Probate of Will, or
Letter of Administration.

Specimen signatures of the executors or persons entitled must be procured (see Form No. 46). These are usually provided by the solicitors acting for the executors.

In the case of stock being dealt with under a power of attorney, it is very important that the signatures should be thoroughly checked with the transfers, in case any dealings in the stock take place; and should any alteration have occurred in the conditions of the power of attorney, and new names substituted, such new signatures should be clearly connected, to the satisfaction of the Registrar, with the old names, before the transfer is acted upon.

In the case of the marriage of a spinster holding stock, the marriage certificate is not to be taken as conclusive, if the writing disagrees; and in these cases further enquiries should be instituted.

Certificate of Identity (Form No. 47).—

In the case of a deceased person, should there be any doubt whatever as to his identity, or should the registered address differ materially, it is then necessary to obtain the form headed as above, duly completed.

Stock Certificate (Form No. 48).—

It will be noted that the form here given requires the signatures of the Mayor and Town Clerk, the Chairman of the Finance Committee and the Registrar. As soon as the Stock Issue is fully registered, all subsequent transfers may easily be checked, for on a transfer being made, the old Stock Certificate is cancelled and a new one, or new ones, for the same value issued in its stead; and in this fact lies a very great element of safety, as by this means only the equivalent of cancelled certificates will be signed.

Dividend Book (Form No. 49).—

This contains the particulars extracted from the Stock Register, which are necessary for the calculation and preparation of the Dividend Warrants.

Dividend Warrants (Form No. 50).—

Dividends are posted on the evening before the due date, and the first half of the form is accepted by the Inland Revenue Department as a voucher in support of claims for remission of income tax.

It will be noted that all Dividend Warrants outstanding more than six months must be sent to the Registrar for verification before being presented for payment.

Register of Transfers (Form No. 51).--

This book, which is the posting medium for all transfers of stock, contains the necessary details extracted from the actual transfer.

CHAPTER XII.

PRIVATE IMPROVEMENT WORKS ACCOUNTS.

PROVISION is made under the Public Health Act, 1875, that where any street within any Urban District (not being a highway repairable by the inhabitants at large), or the carriage-way, foot-way, or any part of such street, is not sewered, levelled, paved, metalled, flagged, channelled, and made good, or is not lighted to the satisfaction of the Urban Authority, such authority may, by notice addressed to the respective owners or occupiers of the premises fronting, adjoining, or abutting on such parts thereof as may require to be sewered, levelled, paved, metalled, flagged, or channelled, or to be lighted, require them to carry out the necessary works.

Before giving notice, plans should be prepared, and an estimate made of the probable cost of the work. If such notice is not complied with, the Urban Authority may, if they think fit, execute the works mentioned or referred to therein; and may recover in a summary manner the expenses incurred by them in so doing from the owners in default, according to the frontage of their respective premises, and in such proportion as is settled by the Surveyor of the Urban Authority, or (in case of dispute) by arbitration.

The incumbent or minister of any church or chapel, or place appropriated to public religious worship, which is exempt from rates for the relief of the poor, shall not be liable for any of the expenses in connection with the street works.

When the particular street has been sewered, levelled, paved, &c., and made good to the satisfaction of the Urban Authority, such authority may, if they think fit, declare the same to be a highway repairable by the inhabitants at large.

Notice, &c., Private Street.—

This form, which is to be found in Schedule IV. of the Public Health Act, 1875, gives in detail the particulars required, and is, of course, altered to suit special circumstances, and is served on the whole of the owners personally or by registered letter. In many instances, the owners of property do not comply with the notice, and in these cases the Corporation decides as to whether tenders from contractors should be invited for the work, or whether the same should be carried out by administration. If tenders are invited, it would be the duty of the Corporation to accept the best, not necessarily the lowest; and it would be the duty of the Borough Engineer to see that the work was carried out in the best possible manner. The total cost, including supervision, would then be apportioned among the frontages, as the following example:—

PRIVATE IMPROVEMENT WORKS.—SPENCER ROAD.

Property Chargeable	Owner's Name	Address	Frontage	Rate		Remarks
			Ft. Ins.		£ s d	
Vacant Land	A. H. ..	High Street, Blanktown	80 0		36 12 7	
Entrance to Warehouse..	G. M. ..	South Street ,, ..	15 0		6 17 4	
					£43 9 11	

NOTE.—Cost of the Work carried out by the Corporation as per Account of the Borough Accountant .. .. £43 9s. 11d.

Borough Engineer.

The foregoing proceedings are very simple, and, practically, contain matters of little or no interest to the financial officer of the Corporation.

It is, however, when these works are carried out by administration that the Borough Accountant is more concerned.

As the frontagers have the right to inspect the detailed accounts of the improvements, it is extremely important that the accounts should be upon such a system as will stand the test of examination in legal proceedings, should the same be necessary, for recovery of the accounts.

Where the improvements are carried out by administration without the intervention of contractors, they form a very important part of the Works Accounts, and the system laid down in the portion of this book devoted to Works Accounts should be strictly followed; except that instead of rendering the accounts direct to the owners, the statement of cost is sent to the Borough Engineer, who apportions it according to the frontage of the various properties, the separate amounts being debited to Personal Accounts in the Private Improvement Works Debtors' Ledger, kept by the Borough Accountant.

Apportionment Notice.—

The notices are served by a clerk personally, or by registered letter, and give particulars of the work executed, the full charge, and the charge apportioned on the particular owner.

Form of Demand (Form No. 52).—

Copy of this is also to be found in the Appendix. It will be noted that interest is charged on these accounts from date of service of demand.

Private Improvement Works Debtors' Ledger (Form No. 53).—

This Ledger is provided with "Interest" and "Days" columns, and an example is given of an account being liquidated by instalments. The interest charged is at the rate of 5 per cent. per annum.

CHAPTER XIII.

EXCHEQUER CONTRIBUTION ACCOUNT.

THE passing of the Local Government (England and Wales) Act, 1888, marked a departure from the previous principles on which grants were made out of the Imperial Exchequer for local purposes. Under this Act it is provided that there shall be paid to County Councils and County Boroughs the duties collected by the Commissioners of Inland Revenue in each Administrative County in England and Wales, on the following amongst other licences, namely:—

Licences for the sale of intoxicating liquors for consumption on the premises.

Licences for the sale of intoxicating liquors off the premises.

Licences to deal in game, and for keeping dogs, killing game, guns, armorial bearings, male servants, &c.

Under this Act it was provided that the Commissioners of Inland Revenue should pay into the Bank of England such sums as may be ascertained to be four-fifth parts of one-half of the proceeds of the sums collected by them in respect of probate duties, and this was to be distributed among the Counties and County Boroughs in proportion to the share which the Local Government Board certified to have been received by each

county in the year preceding the passing of the Act in aid of local rates, which grants ceased to be made on the passing of the Act.

All such sums received by a County Council are to be paid to the County Fund, and carried to a separate account, in this Act referred to as the Exchequer Contribution Account.

All sums for the time being standing to the Exchequer Contribution Account are to be applied as follows:—

In paying the costs incurred in respect thereof, or otherwise chargeable thereon.

In payment of the sums required by this Act to be paid by the County Council in substitution of local grants.

In payment of the grant required by this Act to be made by the County Council in respect of costs of Union officers.

In repaying to the General County Account of the County Fund the costs on account of General County Purposes, for which the whole of the area of the county is liable to be assessed to county contribution.

The Payments to Boards of Guardians are as follows:—

In substitution for Local Grants towards the remuneration of teachers in Poor Law Schools, and for payment to Public Vaccinators under Section 5 of the Vaccination Act, 1867.

A sum equal to the amount paid out of the Local Grants towards the remuneration of the Registrars of Births and Deaths paid by the Guardians during the financial year ended next after the passing of the Act.

A sum equal to four shillings per week for each pauper lunatic chargeable, for whom the net charge upon the Guardians, after deducting any amounts received by them for the maintenance of such lunatic from any source other than Local Rate, is equal to or exceeds four shillings per week.

This claim is usually supported by the Asylum Accounts, and is checked by this means. In addition to this, an examination of the Collecting Books and Ledgers of the Collector to the Guardians, and of the Ledger Accounts of the Guardians, is necessary, in order to discover the receipt of any moneys by the Guardians in respect of pauper lunatics.

The school fees of pauper children sent from a workhouse to a public elementary school outside the workhouse.

The accounts paid to the schools to which the children are sent are submitted to and checked by the County Authority, and the Guardians are repaid in full. With reference to the maintenance of county lunatics, a sum equal to four shillings per week in respect of each lunatic is transferred from the Exchequer Contribution Account to the Vagrant Lunatic Maintenance Account towards this charge.

To Sanitary Authorities.—One-half of the salaries of the Medical Officer and Inspector of Nuisances, where the qualifications, appointment, salary, &c., are in accordance with the regulations made under the Public Health Act, 1875.

To Police Authorities.—One-half of the cost of pay and clothing of police.

In the case of County and County Borough forces, the one-half cost of pay and clothing is transferred from Exchequer Contribution Account to the credit of the Police Fund.

The cost of services of Revising Barristers is deducted by the Imperial authorities before the sums are allocated to the several Counties and County Boroughs.

Under the Act, the main roads became a general charge on Counties and County Boroughs, the previous specific grant ceasing, the cost being met out of moneys transferred from Exchequer Contribution Account to the credit of the General County Fund or General Rate Account.

If any surplus remains after paying the above costs and sums, it is transferred to the credit of the General Rate Account.

CHAPTER XIV.

TOWN HALL LETTINGS.

PROVISION of a large assembly room is usually made in the Town Hall, which is let to the general public for the purpose of concerts, balls, and entertainments, at a fee varying according to the time occupied and the extra rooms used.

As the entertainments above mentioned take place in the evening, when the Accountant's office is closed, it becomes a matter of some importance to introduce such a system of letting as will prevent the use of the building for unauthorised meetings, and also that all lettings are duly accounted for.

Hiring Agreement (Form No. 54).—

The agreement between the hirer and the Corporation should be made by the Borough Accountant, and the fee paid over at the time of booking.

Notice to Hall-keeper (Form No. 55).—

Particulars should be given in writing to the hall-keeper of all engagements in advance, so that the necessary rooms may be prepared.

Report from Hall-keeper to Borough Accountant (Form No. 56).—

After a letting has been arranged, it may happen at the last moment that extras are required—as, for instance, gas and electric light consumed in excess of that charged in the fixed fee.

This form is used in order that the Borough Accountant may be notified of matters of this character.

Fees Chargeable.—

These are posted to the debit of a Town Hall Lettings Sundry Debtors' Account in the Debtors' Ledger, and the cash received posted to the credit of this account.

A monthly statement of all outstanding fees (viz., the balance of this account) should be extracted, and application made for payment in all those cases where for special reasons the fee was not paid at the time of booking.

CHAPTER XV.

POLICE PENSION FUND ACCOUNT.

POLICE ACT, 1890.

EVERY constable in the Police Force is entitled to superannuation under certain conditions, the principal of which are that he shall have completed not less than 25 years' approved service, or, where a limit of age is prescribed, is of an age not less than the age so prescribed. If, after he has completed 15 years' approved service, he is incapacitated for the performance of his duty by infirmity of mind or body, he shall be entitled, on the production of a medical certificate, to retire and receive a pension for life, or if before he has completed 15 years' approved service, and a medical certificate is produced, the Police Authority *may*, if they think fit, grant him a gratuity. If a constable dies from the effects of any injury received in the execution of his duty without his own default, the Police Authority shall grant a pension to his widow and an allowance to his children.

Where a constable has removed to some other force with the written sanction of the Chief Officer of any force he has removed from, and such constable in due course becomes entitled to, and is awarded, a pension, the Police Authority in whose service he then is shall be entitled to call upon the other Police Authority or Authorities with whom he shall have served

approved service, and they shall contribute a proportionate part of any pension to such constable, reckoned according to the approved service and pay of such constable during his service in such force, and the said proportionate parts shall be settled by agreement between the Police Authorities, or, in default of agreement, by an arbitrator appointed by the Secretary of State.

There are other provisions with the same end in view—viz., that on a constable fulfilling the conditions of his appointment, and being of good behaviour, his future shall be provided for.

The income passed to the credit of this fund is derived from various sources as under:—

The Police Authority of every Police Force deduct from the pay of every constable and carry to the credit of this fund sums at a rate not exceeding 2½ per cent. per annum on his pay, and such stoppages during sickness, and such fines for misconduct as may be provided by the regulations of the force. A certain proportion of the fines imposed and fees charged by the Court of Summary Jurisdiction. Proceeds of sale of worn or cast clothing supplied for the use of the constables in the force, and such proportion of any sum received on account of constables whose services have been lent in consideration of payment, as the Police Authority may consider to be a fair contribution to the Pension Fund in respect of those services.

Dividends, and all other annual sums received in respect of the investment of the Pension Fund. The income derived from Pedlars' and Chimney Sweeps' Certificates, and receipts from the Exchequer Contribution Account as follows:—

The sum of £300,000 per annum is paid out of Custom and Excise Duties for Police Pension Fund purposes; £150,000 of

this is appropriated for the Metropolitan Police District, the balance being divided according to the following provision.

There shall be paid in every financial year to the Police Authority of every Police Force a sum equal to the amount of the rateable deductions made during the year ending the 29th day of September last preceding the end of the financial year from the pay of the constables belonging to that force, and that sum shall be carried to the Pension Fund.

The residue shall at the same time be distributed among the Police Authorities of those forces in proportion to the amounts paid during the year ending the 29th day of September last preceding the end of the financial year in respect of pensions, allowances, and gratuities out of their Pension Fund, and the proportion to be paid to each force shall be carried to the Pension Fund.

At the end of each *financial year* the surplus of the annual income of the Pension Fund above the expenditure should be invested, in such name as the Police Authority direct, and in any manner authorised by law for investments by trustees, and all investments on account of the fund are known as the Capital of the Pension Fund.

The Capital of the Pension Fund is not to be applied for paying any sums payable out of this fund, the deficiency, if any, in the Police Pension Fund Account being chargeable to rates.

The income from these various sources is carried up to the credit of the Police Pension Fund Account, and out of it payments are made by resolution of the Police Authority to constables becoming entitled to pensions, according to the length of their "approved service."

The service of a constable for the purpose of this Act shall be subject to such deductions in respect of sickness, misconduct, or neglect of duty as may be made under the regulations of the force to which the constable belongs; and the expression "approved service" shall, for the purposes of this Act, mean such service as may after such aforesaid deductions be certified under the order of the Police Authority to have been diligent and faithful service, but shall not, unless the regulations of the Police Force otherwise prescribe, include service before 21 years of age.

Police Wages Sheet (Form No. 57).—

This gives full particulars of the name, rank, and pay of every member of the Police Force. The full wages are charged in Column 8, the deductions being shown in detail in Columns 9 to 12.

The deductions in respect of the 2½ per cent. and sickness are transferred monthly from the Police Account (Borough Fund) to the credit of Police Pension Fund Account, and the deduction for lodgings to the credit of the account to which the property belongs. In all probability the Police Barracks would be provided out of borrowed money, and these transfers would be carried to the credit of Consolidated Loans Fund Account.

In order that the Revenue and Capital Account of the fund may be followed, a print is given of one year's transactions.

BOROUGH OF BLANKTOWN.

POLICE PENSION FUND, for the Year ending 31st March 1902.

Expenditure	£ s d	£ s d	*Income*	£ s d	£ s d
Rank — Date of Pension.			Balance in hand as per last Abstract, p. 228	..	478 6 3
H. C., Chief Constable — 27th July, 1900	156 0 0		Dividends on Investment of Pension Fund, Police Act, 1890	208 17 5	
C. P., Constable — 10th May, 1896	53 10 0		Local Taxation (Customs and Excise) Duties	203 12 11	
H. J., Do. — 4th Feby., 1901	32 1 3	241 11 3	Rateable deductions from pay of Constables	131 7 2	
Widow of the late Police Constable F., return of rateable deductions	..	95 6 4	Stoppages during sickness	25 3 0	
			Fines and Fees	116 18 3	
			Pedlars' Certificates	11 10 0	
			Services of Police	18 5 3	
Balance carried to Police Pension Fund Capital Account for Investment	..	967 19 11	Sale of Old Uniforms	6 12 6	
			County Council, Proportion of balance of Exchequer Contribution Account as per Agreement	104 2 3	
			Sweeps' Certificate	0 2 6	
					826 11 3
	£	1,304 17 6			£ 1,304 17 6

BOROUGH OF BLANKTOWN.

POLICE PENSION FUND, for the Year ending 31st March 1902.

CAPITAL ACCOUNT.

Expenditure	£ s d	£ s d	*Income*	£ s d	£ s d
INVESTMENTS.					
Cardiff Corporation, 3½% Stock £595 14s. 1d. purchased for	..	700 0 0	Accumulations as per last Abstract, p. 228, and invested	..	7,671 14 8
Metropolitan, 3½% Stock, £3,723 4s. 1d. purchased for	..	4,694 3 8			
Cardiff Corporation 3½% Stock £1,000 purchased for	..	1,177 11 0			
Metropolitan, 3½% Stock £1,007 19s. 6d. purchased for	..	1,100 0 0			
		7,671 14 8	Balance brought from Revenue Account, Income in excess of Expenditure ..	..	967 19 11
INVESTMENT DURING YEAR:					
Cardiff Corporation 3½% Stock £649 12s. purchased for	..	700 0 0			
Balance uninvested, carried to Balance Sheet	..	267 19 11			
	£	8,639 14 7		£	8,639 14 7

Borough Accountant.

BOROUGH OF BLANKTOWN.

POLICE PENSION FUND, for the Year ending 31st March 1902.

BALANCE SHEET.

Liabilities	£ s d	£ s d	*Assets*	£ s d	£ s d
Income in excess of Expenditure, accumulated to 31st March 1901, as per last Abstract, p. 229	..	8,150 0 11	Cardiff Corporation 3½% Stock £595 14s. 1d. purchased for	..	700 0 0
Surplus this year	967 19 11		Metropolitan 3½% Stock £3,723 4s. 1d. purchased for	..	4,694 3 8
Less at March 1901	478 6 3		Cardiff Corporation 3½% Stock £1,000 purchased for	..	1,177 11 0
		489 13 8	Metropolitan 3½% Stock £1,007 19s. 6d. purchased for	..	1,100 0
			Cardiff Corporation 3½% Stock £649 12s. purchased for	..	700 0 0
					8,371 14 8
			CASH.		
			In Banker's hands	..	267 19 11
		£ 8,639 14 7			£ 8,639 14 7

Borough Accountant.

CHAPTER XVI.

PETTY CASH, &c.

As a general rule, the whole of the Petty Cash payments should be made from the Borough Accountant's office, except in respect of other departments that may be situated at some distance from the Town Hall, when a special grant may be made to the officer in charge, to be afterwards accounted for; but the Petty Cash in connection with the whole of the departments in the Town Hall should be paid direct by the Accountant.

A liberal supply of forms of receipt should be distributed to the various offices, and used by them as occasion requires.

If from any reason it is considered more convenient that the heads of departments should have grants of Petty Cash from time to time, the forms should still be used, in order that proper receipts may be obtained, and the Petty Cash Books audited at short intervals by the Borough Accountant, who should take charge of all vouchers submitted to and passed by him.

The amounts drawn by cheque for Petty Cash during the year are debited to a General Petty Cash Account in the Income and Expenditure Ledger, and at the end of the year a detailed analysis is made of the Petty Cash Book, charging each Committee or branch of Corporation work with the amount spent

during the year for Petty Cash; transfers are then made from the credit of the Petty Cash Account to the debit of the Impersonal Account in the Income and Expenditure Ledger, and the balance in hand brought down to commence the next year.

STAMPS.

All stamps should be perforated, and issued to the various departments in lots of, say, £1 or £2 at a time.

The entering up of the Postage Book is considered by many to be a very unimportant matter, but in the aggregate the value of stamps used amounts to a considerable sum per annum.

A convenient method is to cause the clerk who is charged with the posting of letters to enter such letters in detail in the Post Book (this would have to be done in every case, except for circulars or bills, which may be entered as so many circulars *re* ————), submit the book to the clerk in charge of stamps, and the necessary number of stamps will then be issued.

On a request from a department for a further issue of stamps, the Postage Book should be balanced and submitted to the Accountant's office.

PERMANENT PAYMENTS BOOK.

It is difficult to imagine a well-regulated Finance Department without a book of this description. It should contain particulars of all payments which have to be made periodically, and it embraces Rents, Acknowledgments, Insurances, Notes as to Interest and Repayment of Mortgages, and should be provided with columns for a series of years, showing the dates of payment.

A similar book should be kept relating to special income which is due on certain dates, and this will be dealt with in a similar manner.

WAGES.

Arrangements should be made so that all wages be paid *direct* from the Borough Accountant's office.

The principles which should govern this matter are—

That the departments concerned should make out the Wages Lists, and these, accompanied by the detailed Time Sheets, should be sent to the Accountant's office, so that they may be checked.

Certificate as to Payment of Wages (Form No. 58).—

Before leaving the several pay stations, the Acccuntant's clerk should sign the above form, at the same time requiring the foreman, and, if present, the Timekeeper also, to sign.

It should be a rule that each man is to present himself at the pay station for his wages, except under very special circumstances, which should be vouched for to the satisfaction of the Accountant's representative. It is advisable that the wages should be put up in tins in the Accountant's office, as it is very satisfactory to know that the money balances before leaving the office.

Building Fees Book (Form No. 59).—

The Building Surveyor, or Borough Surveyor, enters in the above book the Building Fees which become due from time to time.

This book is sent into the Accountant's office periodically, when the Builders' Accounts are debited, the accounts rendered, and the income collected in the ordinary way.

RENTS.

Where a Municipal Corporation possesses property let to tenants, a list should be entered in a Rental, giving full particulars; and, in the case of ground rents, the lessees should be called upon to submit the Fire Insurance Receipt in respect of the property built on the land once each year, so that the Corporation may not lose the protection thus afforded.

WEEKLY RENTS.

Weekly rents should be collected regularly, and steps taken to enforce payment of any amounts in arrear.

CHAIRS.

Income from Chairs in Pleasure Grounds, &c.—

In some instances, Corporations are empowered to provide music for public pleasure grounds, marine parades, &c.

The stock of tickets should be in the hands of the Borough Accountant, and a sufficient number should be issued daily to the Chair Superintendent, who should pay over the previous day's income the next morning, returning at the same time the unused tickets, and receiving an official receipt from the Accountant's Department.

The tickets should be printed so that the receipts for morning, afternoon, and evening may be kept distinct, and the colour should be changed daily.

A check should be applied by having the tickets collected by an independent officer from the persons occupying the seats. When these are examined, if any fraud exists, it will soon be discovered, as some of the tickets will be either a *different colour*, or the printed *number will not agree* with those issued for *that day*.

A constant temptation to the men engaged in this work exists in the fact that the persons to whom tickets are issued leave them scattered about, and if the men in charge collect and re-issue them a considerable revenue will be lost.

DESTRUCTOR WORKS.

Day Book (Form No. 60).—

Where the ashes or other product of Destructor Works is sold, provision must be made in the Day Book for both cash and credit customers, as a certain amount of the income thus derived will be received at the Works.

The responsible officer should be provided with a Receipt Book, issued by the Accountant, and his instructions should make it perfectly clear that all sales for which cash is received *by him* should be entered in the Cash Customers' column, all other entries being made in the Credit Customers' column.

There should be two Day Books, so that while one is being entered up with the daily record at the Works, the other may be posted into the Accountant's Ledger, and monthly accounts rendered to the debtors by him, the Day Books being exchanged week by week.

When the pay clerk attends at the Works for the payment of wages, the Receipt Book and Day Book should be audited by him. He should take charge of the cash, which should be passed through the bank with the other income of the Corporation in the ordinary manner.

CHAPTER XVII.

INSURANCE OF WORKMEN.

Details of Claim (Form No. 61).—

RECENT legislation relating to workmen's compensation is so far-reaching that Municipalities, in common with other employers of labour, insure against their liability in this respect; and as they are, very justly, considered model employers, they cover not only their legal responsibilities, but also their moral obligations.

A large number of accidents only disable workmen for a few weeks, and as the Workmen's Compensation Act, 1897, provides that the employer shall not be liable in respect of any injury which does not disable the workman for a period of at least two weeks from earning full wages at the work at which he was employed, special arrangements are entered into with the insurance companies by many Municipalities securing compensation for any man injured either actually at work or going to or from his work, and also that the compensation shall commence *from the date of the accident*, so that for all cases the insurance company would be liable.

Although, naturally, the annual premium is greater, I believe the benefits derived by the compensation commencing from *date* of injury, instead of a fortnight after, are more than the increased payment.

As the insurance company is responsible for every accident, it follows that the services of the Accountant, or other officer charged with the settlement of claims, are very rarely requisitioned, as the fact of an accident having occurred being once admitted, compensation at the rates fixed in the policy follows as a matter of course.

Occasionally a case will arise where a workman considers he is entitled to heavy compensation by reason of circumstances which, in his judgment, are quite special. It is, however, found that a personal interview with the individual usually clears up the matter; and when it is explained that the compensation offered is for 14 days longer than the period to which he is *legally* entitled, it is invariably accepted.

CHAPTER XVIII.

AUDIT.

THE accounts of Municipalities are usually audited by Elective Auditors, known as Borough Auditors, but in some instances Corporations have obtained power to appoint professional accountants in the place of the Borough Auditors, and in isolated cases the audit is conducted by an officer appointed by the Local Government Board.

The Borough Auditors are elected annually, and so little interest is taken in the election that the major portion of the burgesses are only made aware of the fact that they have power to elect their Auditors when, from local circumstances, the contest is brought specially to their notice, and even then the number of those who trouble to record their votes shows conclusively that the election of Borough Auditors is a matter of very little or no interest to the ratepayer. Those appointed to act in this capacity are chosen from either a political, personal, or social point of view, rather than from the standpoint of ability to discharge the duties of this important office in a full and complete manner.

There are, of course, instances in which those appointed are able to carry out their duties in a thoroughly satisfactory manner, but I think it must be admitted that in cases where the

Auditors have had no previous training in accounts it is a complete farce to imagine for one moment that they can properly audit the intricate accounts relating to a Municipality.

With regard to the appointment of professional accountants for the audit of Municipal Accounts, I do not think anyone will venture to argue that this would be anything but a step in the right direction; but as, no doubt, difficulties would arise if any attempts were made to deprive the burgesses of their power of election, one is led to suggest that if professional accountants wish to be represented in this particular class of audit, they must contest the elections as they arise.

The accounts of the now practically defunct School Boards, of the new Education Authorities, of Guardians of the Poor, and of District Councils, are at the present time audited by gentlemen appointed by the Local Government Board. The audit as a whole, while being such a one as is calculated to vouch the accuracy of the receipts and payments, is very largely an enquiry as to the legality or otherwise of the expenditure, which, if not strictly legal, is surcharged; and although in many cases the Local Government Board exercise their powers of remission, the action of the Auditors causes the various authorities to be extremely careful as to the legality of the payments made, and, in fact, ensures that these points shall receive due attention before expenditure is incurred.

The great deficiencies of official audits are to be found in the fact that the Auditors themselves are not always trained in such a manner as to enable them to give proper attention to the financial side, but rather to the legal, and also in the fact that the audits are invariably commenced many months after the accounts have been closed. Now, this state of affairs should most certainly not exist, as, if official audits are to obtain, more

Auditors should be employed, or such arrangements made as will ensure that the work will be carried out much more expeditiously. The strength of the official audit lies in the power of surcharge; and although I do not think it would be advisable to confer this power on professional Auditors, still, the advantages of both kinds of audits might be obtained if qualified accountants were either appointed by the Corporations or elected by the burgesses to audit the books from the financial point of view, making note of any expenditure on which the opinion of the Local Government Board might be obtained. Without any actual audit, the Local Government Board exercises control over the Loans and Corporation Stock issued by Municipalities. The sanction of this body is necessary before any money can be borrowed for Capital Works, and detailed returns are made at the end of each financial year, showing exactly the state of the different Capital borrowings, and the means that are being taken to liquidate the liability, either by annual repayments or Sinking Funds.

A printed Abstract of Accounts, in which the Loan Statement occupies a prominent position, is forwarded annually to the Board, and the returns may be checked by this means.

It is impossible in a work of this length to even attempt to trace in detail the items of income and expenditure on each fund from their sources, through the accounts, and on to the Balance Sheets. This, however, has been done in the case of the Consolidated Loans Fund.

A Balance Sheet should be issued for each fund, the details for the publication of the Abstract of Accounts being obtained from the Income and Expenditure Ledger.

In addition, an aggregate Balance Sheet should be published, so that the position of the finances of the Corporation as a whole may be seen in a concise form as follows:—

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET, for the year ending 31st March 1902.

Liabilities	£ s d	£ s d	*Assets and Capital Outlay.*	£ s d	£ s d
BLANKTOWN CORPORATION 3% STOCK:			Property, Permanent Works, and Capital Outlay	..	371,152 6 5
First Issue–New Capital 5,496 0 0			Do. Electric Light do.	..	130,994 0 0
Do. To convert part of old Mortgages 100,904 0 0			Proportion of Discounts on Issue, Electric Light	..	4,711 10 0
	106,400 0 0		Do. do., Borough and District Funds	..	2,276 15 9
Second Issue	79,750 0 0		STOCKS AND STORES.		
Third Issue	145,550 0 0				
	331,700 0 0		Value of Stocks and Stores, including Stables Department	..	9,878 11 4
Premiums on 1st and 2nd Issues ..	4,963 19 4		Electricity Department	..	136 10 9
	336,663 19 4				
Less Loans Fund accumulations for redemption in hand	46,433 4 10				
		290,230 14 6			
Original Mortgage Debt	223,537 4 1				
Less converted into Stock as above..	100,904 0 0				
	122,633 4 1				
Less Paid off	67,253 14 11				
		55,379 9 2			
CONSOLIDATED LOANS FUND.					
Contributions to above Fund with accumulation of interest thereon	..	46,433 4 10			
Carried forward	..	392,043 8 6	Carried forward	..	519,149 14 3

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET, for the year ending 31st March 1902 (*continued*).

Liabilities	£ s d	£ s d	*Assets and Capital Outlay.*	£ s d	£ s d
Brought forward	..	392,043 8 6	Brought forward	..	519,149 14 3
REVENUE ACCOUNT—Surpluses.			PETTY CASH.		
Borough Fund	1,399 11 3		Borough Accountant	47 5 8	
Technical Education Fund	130 14 1		Chief Constable	20 0 0	
Free Library Fund	1,390 3 0				67 5 8
General District Fund	15,987 3 6				
Electric Light Revenue Account ..	5,078 9 7				
Police Pension Fund	267 19 11				
	24,254 1 4				
LESS DEFICIT:					
Private Improvement Works Fund ..	745 11 11				
		23,508 9 5			
SUNDRY CREDITORS.			SUNDRY DEBTORS.		
Borough Fund	116 6 7		Borough Fund	2,925 8 5	
Technical Education Fund	40 19 8		Technical Education Fund	417 12 6	
Free Public Library Fund	2 9 4		General District Fund Revenue A/c..	2,986 16 2	
General District Fund Revenue A/c ..	2,507 15 6		Electric Light Capital Account ..	51 4 9	
Do. do. Capital A/c ..	34 0 0		Electric Light Revenue Account ..	5,902 14 11	
Borough Fund do. ..	0 10 10		Private Improvement Fund	1,016 18 1	
Electric Light do. ..	247 6 7				13,300 14 10
Do. Revenue A/c ..	1,594 13 8				
Private Improvement Fund	1 18 3				
		4,546 0 5			
Carried forward	..	420,097 18 4	Carried forward	..	532,517 14 9

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET, for the year ending 31st March 1902 (*continued*).

Liabilities	£ s d	£ s d	*Assets and Capital Outlay*	£ s d	£ s d
Brought forward	..	420,097 18 4	Brought forward	..	532,517 14 9
CASH owing to Bank.			INVESTMENTS.		
Borough Fund	1,476 16 3		Consolidated Loans Fund	49,276 5 8	
Technical Education Fund	140 12 4		Police Pension Fund	8,371 14 8	
Borough Fund Capital Account ..	1,130 3 8				57,648 0 4
General District Fund Capital A/c ..	13,206 10 3				
Consolidated Loans Fund	1,907 14 7				
Electric Light Capital Account ..	35,098 3 11				
Private Improvement Fund	1,760 11 9				
	54,720 12 9				
LESS IN HAND:—					
Free Public Library Fund 1,392 12 4					
General District Fund 5,629 11 6					
Electric Light Revenue Account 633 17 7					
Police Pension Fund .. 267 19 11					
	7,924 1 4				
		46,796 11 5			
POLICE SUPERANNUATION FUND.					
Amount to the Credit of this Fund and invested as *per contra*	..	8,371 14 8			
Carried forward	..	475,266 4 5	Carried forward	..	590,165 15 1

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET, for the year ending 31st March 1902 (*continued*).

Liabilities	£ s d	£ s d
Brought forward	..	475,266 4 5
Duke of ——— —Scholarship Fund ..	..	105 6 5
EXCESS OF ASSETS OVER LIABILITIES.		
Being Loans repaid, Stock Funds in hand for redemption, and property purchased out of Revenue, &c.	..	
Technical Institute—Site for Technical Institute, presented to the Borough by His Grace, the Duke of ——— , during his Mayoralty, valued at	5,500 0 0	
Free Public Library—Books, &c. ..	635 1 9	
Repayment of Mortgages—Borough Fund	9,147 17 8	
Sinking Funds in hand—Borough Fund	5,386 10 8	
Repayment of Mortgages—General District Fund	58,105 17 3	
Sinking Funds in hand—General District Fund	34,735 4 4	
Sinking Funds in hand—Electric Light	6,311 9 10	
Interest unappropriated	196 15 7	
Rents do.	738 10 8	
Contributions from District Fund for Capital Expenditure	33 11 7	
Do. from Borough Fund.. ..	138 6 8	
		120,929 6 0
	£	596,300 16 10

Assets and Capital Outlay	£ s d	£
Brought forward	..	590.165
Technical Institute Site	..	5,500
Free Public Library—Books, &c.	..	635
		£596,300 16 10

Borough Accountant.

LIST OF FORMS.

Form No. 1.—

BOROUGH ENGINEER'S REQUISITION TO THE HIGHWAYS AND DRAINAGE COMMITTEE, 15th July 1902.

Work for which Required	Materials	Ordered from	No. of Order
	MATERIALS ORDERED SINCE LAST COMMITTEE.		
Stables	140 Trusses Meadow Hay 60 " Seed Hay 150 " Straw 55 Quarters Oats 2 Bushels Linseed	A. J. B.	237
Stock	2 Chaldrons Coke	S. B. & Sons	238
Office	1 Richard's Indicator Spring and Scale	W. F. S.	240
Stock	14 lbs. Burnt Umber	G. M. S.	245
"	Repair Stand Post Meter	T. B. & Son	246
Destructor	12 Rakes	F. B. & Co.	247
Bexhill Road Sewer	12 Square 7 by 12 Yellow Deal	T. B. & Co.	248
G. O. Foreman	Repairs to Bicycle	F. B. & Co.	251
Meads Drainage	Repair Pipe, St. Andrew's Lodge	D. A.	252
Granolithic Paving	" Grand Parade	D. A.	253
Meads Drainage	" Flint Cottage, Meads Street	D. A.	256
	MATERIALS REQUIRED.		
Stock	20 Tons Cement	Sussex P. C. Co.	260
"	1 Ton Sanitas	Sanitas Co.	261
"	6 Yards Grey Lime	E. V.	262
"	2 Trucks Wire Cuts	H. & Co.	289
"	3 Casks Paraffin	M. Bros.	263
"	3 Dozen Drag Shoes 2 " Galvanised Padlocks 2 Grafting Tools	N. & A.	264
"	&c. &c. &c.		

Approved by Committee,

15th July 1902.

William Smith,
Chairman.

John Brown,
Borough Engineer.

Form No. 2.—

No. 1,000.

COUNTERFOIL.

..... account

.....190..

To.....

Signed.....

No. 1,000.

ORDER.

.....account

.....190..

To.....

Please to

.....

Borough Engineer.

All goods to be accompanied by a Delivery Note, and when Order is completed Account to be rendered on attached Form to

The BOROUGH ACCOUNTANT.

Town Hall,.....

No. 1,000.

ACCOUNT.

.....

The CORPORATION of.....

Dr. to.....

Date	Schedule No.		Rate	£	s	d

....

Borough Accountant. *Borough Engineer.*

Form No. 3.—

Borough Accountant's Office,
The Town Hall,

.....

.....190....

Dear Sir,

Will you oblige by sending in your Accounts to the..... day of.....on the blue account forms already supplied, by return of post.

In case there should be an order on which supplies have been made, but still incomplete, please let me have a separate statement of this, giving the number of the official order.

Your special attention to this matter is requested in order to ensure prompt payment, and to facilitate the balancing of my books.

Yours faithfully,

Borough Accountant.

Form No. 4.—

Date Received	Official Order No.	Name	£ s d	Dep'tment to which Account is sent	Date Returned	Remarks

Form No. 5.— STORES DAY BOOK.—GOODS INWARDS.

Dr.

Where from	Ref.	No. of Invoice	Date	Quantity	Particulars	Boro' A/cs. Ledger Fo.	Mark, &c.	Tons cwts. qrs. lbs.	@	£ s d

GOODS OUTWARDS. *Cr.*

To whom sent	Ref.	Date	Quantity	Particulars	Boro' A/cs. Ledger Fo.	Mark, &c.	Tons cwts qrs. lbs.	@	£ s d

Form No. 6.— GOODS PURCHASED JOURNAL.

Date	Supplied by	Particulars	No.	Tons cwts. qrs. lbs.	£ s d

Form No. 7.—

BOROUGH OF BLANKTOWN.

ENGINEER'S OFFICE.

HIRED CARTS.

Order No..... Date.....190..

To M.....

Please supply Horses and Carts as under :

.....

.....

Borough Engineer.

Received on above Order :

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

Foreman.

BOROUGH OF BLANKTOWN.

ENGINEER'S OFFICE.

HIRED CARTS.

Order No..... Date.....190..

To M.....

Please supply Horses and Carts as under :

.....

.....

.....

.....

.....

.....

.....

.....

.....

Borough Engineer.

Form No. 8.—

BOROUGH OF BLANKTOWN.

DAILY RETURN OF HORSES, CARTS, AND HOW EMPLOYED.

....190

Description of Work	Number of Hired Horses	Carts	Men	Number of Corporation Horses	Carts	Men	Remarks
Removal of House Refuse							
Sweeping Roads							
Watering Roads							
Carting Granite							
Carting Flint							
Carting Binding							
Pleasure Grounds ..							
Destructor Works ..							
Removal of Fish Offal ..							
Gulleying							
Bricklayers							
Sewers							
Watering for Steam Roller							
Horse Broom							
Foreshore							
In Stables							
Flushing							
Mudding							
Patching							
Washing Cab Stands ..							
Band Instruments ..							
Turned Out .. .. &c.							

.....

General Foreman.

Form No. 9.— BOROUGH OF BLANKTOWN.

ORDERS ON THE TREASURER. WATCH COMMITTEE, July 18th 1902. REFERENCE No. 2.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name	Articles Supplied or Work Done	£ s d	£ s d
				ACCOUNTS PAID:			
				BOROUGH FUND—POLICE—			
				Borough Accountant	Wages of Force, week ending June 13th 1902	102 4 0	
				Do.	Do. Do. 20th 1902	102 7 3	
				Do.	Do. Do. 27th 1902	102 9 3	
							307 0 6
			104	Do.	Do. Do. July 4th 1902	102 9 5	
			104		One Quarter's Clothing Allowances	14 7 6	
			104		One Month's Boot Allowances	9 3 0	
							125 19 11
				Chief Constable	Contingencies for one month to end of June	16 1 1	16 1 1
				DISTRICT FUND—FIRE BRIGADE—			
				Borough Accountant	Wages of Firemen, week ending June 13th 1902	10 6 0	
				Do.	Do. Do. 20th 1902	10 6 0	
				Do.	Do. Do. 27th 1902	10 6 0	
			102	Do.	Do. Do. July 4th 1902	10 6 0	
							41 4 0
				POLICE PENSION FUND—			
				Borough Accountant	Pensions, week ending June 13th 1902 ..	5 3 0	
				Do.	Do. Do. 20th 1902 ..	5 3 0	
				Do.	Do. Do. 27th 1902 ..	5 3 0	
			105	Do.	Do. Do. July 4th 1902 ..	5 3 0	
							20 12 0
					Total carried to Summary		£510 17 6

Form No. 9.—*(continued).* ORDERS ON THE TREASURER. WATCH COMMITTEE.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name	Articles Supplied or Work Done.	£ s d	£ s d
				ACCOUNTS TO BE PAID:			
				BOROUGH FUND—POLICE—			
				Dr. W. G. Wilson	One Month's Salary as Police Surgeon ..	4 3 4	
							4 3 4
			1	Price & Co.	Uniform Clothing	26 15 0	
			2	Water Works Co.	Water Supply	3 19 0	
			6	V. T. Sumner	Printing and Stationery	2 14 6	
			3	R. Smith	Coal	2 11 0	
			4	Gas Co.	Coke	1 10 0	
							37 9 6
				WEIGHTS & MEASURES DEPT.—			
				W. Weldon	One Month's Salary as Inspector	10 0 0	
							10 0 0
			5	W. T. Head	Weights	3 17 6	
			6	V. T. Sumner	Printng and Stationery	1 18 0	
							5 15 6
				DISTRICT FUND—FIRE BRIGADE—			
				A. Stephens	Hose	27 0 0	
				R. Smith	Coal	3 7 3	
				H. Jones	Uniform Repairs	1 14 0	
				F. Foley	Firewood	1 11 8	
				R. Nicholls	Cleaning Materials	1 2 0	
							34 14 11
					Total carried to Summary		£92 3 3
					SUMMARY:		
					Accounts Paid	510 17 6	
					Accounts to be Paid as above and carried to Summary. See No. 5	92 3 3	
							£603 0 9

Form No. 9.—*(continued).* ORDERS ON THE TREASURER. ANALYSIS OF FUNDS.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name	Accounts Paid £ s d	Salaries to be Paid £ s d	Ordinary A/cs to be paid £ s d	Total £ s d
				BOROUGH FUND	307 0 6 125 19 11 16 1 1	4 3 4 10 0 0	37 9 6 5 15 6	
					£449 1 6	£14 3 4	£43 5 0	£506 9 10
				GENERAL DISTRICT FUND	£41 4 0	..	£34 14 11	£75 18 11
				POLICE PENSION FUND	£20 12 0	..	..	£20 12 0
				Totals	£510 17 6	£14 3 4	£77 19 11	£603 0 9

Form No. 9.—*(continued).* ORDERS ON THE TREASURER. FINANCE COMMITTEE, July 26th 1902.

REFERENCE No. 5.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name	Articles Supplied or Work Done	£ s d	£ s d
				ACCOUNTS PAID:			
				BOROUGH FUND—			
			104	Borough Accountant	Petty Cash	20 0 0	
			104		Stamps	10 0 0	
							30 0 0
			104	Do.	Wages of Clerks, June 28th 1902	8 14 6	
				Do.	Do. July 5th 1902	8 14 6	
				Do.	Do. 12th 1902	9 6 0	
				Do.	Do. 19th 1902	9 8 0	
				CONSOLIDATED LOANS FUND ACCOUNT—			36 3 0
			108	Wigby Urban District Council ..	Loan at 3⅝ per cent. for 30 years	..	1,000 0 0
					Total carried to Summary	..	£1,066 3 0
				ACCOUNTS TO BE PAID:			
				BOROUGH FUND—			
				H. W. Sinclair	Town Clerk, one Month's Salary	66 13 4	
				J. Maitland	Borough Accountant, one Month's Salary ..	41 13 4	
				H. Seymour	Borough Engineer Do. ..	41 13 4	
							150 0 0
			6	V. T. Sumner	Printing and Stationery	32 15 0	
			7	W. Warren	Typewriter Repairs	3 2 0	
							35 17 0
				DISTRICT FUND—			
				J. Hill	Chief Rate Collector, one Month's Salary ..	15 0 0	
							15 0 0
				Insurance Company	Interest and Repayment of Loan No. 20 Drainage	..	175 14 2
							£376 11 2
					SUMMARY:		
					Accounts Paid	1,066 3 0	
					Accounts to be Paid as above and carried to Summary	376 11 2	
							£1,442 14 2

Form No. 9—(*continued*). ORDERS ON THE TREASURER. ANALYSIS OF FUNDS.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name	Accounts Paid £ s d	Salaries to be paid £ s d	Ordinary A/cs to be paid £ s d	Total £ s d
				BOROUGH FUND	30 0 0 36 3 0	150 0 0	35 17 0	
					£66 3 0	£150 0 0	£35 17 0	£252 0 0
				DISTRICT FUND	..	15 0 0	175 14 2	190 14 2
				CONSOLIDATED LOANS FUND ..	1,000 0 0	..	..	1,000 0 0
				Totals	£1,066 3 0	£165 0 0	£211 11 2	£1,442 14 2

Form No. 9—(*continued*). ORDERS ON THE TREASURER. SUMMARY OF FUNDS.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name	Accounts Paid £ s d	Salaries to be paid £ s d	Ordinary A/cs to be paid £ s d	Total £ s d
				BOROUGH FUND—				
				No. 2	419 1 6	14 3 4	43 5 0	506 9 10
				No. 5	66 3 0	150 0 0	35 17 0	252 0 0
					£515 4 6	£164 3 4	£79 2 0	£758 9 10
				DISTRICT FUND—				
				No. 1	99 4 0	8 6 8	130 8 2	237 18 10
				" 2	41 4 0	..	34 14 11	75 18 11
				" 4	1,108 18 8	..	1,069 4 0	2,178 2 8
				" 5	..	15 0 0	175 14 2	190 14 2
					£1,249 6 8	£23 6 8	£1,410 1 3	£2,682 14 7
				PRIVATE IMPROVEMENT FUND—				
				No. 4	58 19 6	..	..	58 19 6
				CAPITAL ACCOUNT—				
				No. 1	600 0 0	..	..	600 0 0
				" 4	90 8 2	..	..	90 8 2
					£690 8 2	..	..	£690 8 2
				POLICE PENSION FUND—				
				No. 2	£20 12 0	..	..	£20 12 0
				ELECTRIC LIGHT REVENUE—				
				No. 3	£105 14 9	£29 3 4	£187 19 9	£322 17 10
				ELECTRIC LIGHT CAPITAL—				
				No. 3	£266 2 3	..	£88 7 0	£354 9 3
				CONSOLIDATED LOANS FUND—				
				No. 5	1,000 0 0	..	..	1,000 0 0
				Total	£3,906 7 10	£216 13 4	£1,765 10 0	£5,888 11 2

Form No. 9—*(continued)*. ORDERS ON THE TREASURER.

STATEMENT OF ACCOUNTS ordered to be paid by the undermentioned Committees.

Cash Book Folio	Bought Ledger Folio	Abstract Ledger Folio	No. of Cheque	Name		£ s d	£ s d
				COMMITTEE—			
				No. 1	Hospital	138 14 10	
				" 2	Watch	92 3 3	
				" 3	Electric Light	305 10 1	
				" 4	Highways and Drainage	1,069 4 0	
				" 5	Finance	376 11 2	
							£1,982 3 4
					ORDER SHEETS ON FOLLOWING FUNDS—		
					Borough Fund	164 3 4	
					Do.	79 2 0	
					District Fund	23 6 8	
					Do.	1,410 1 3	
					Electric Light Revenue	29 3 4	
					Do.	187 19 9	
					Electric Light Capital	88 7 0	
							£1,982 3 4

Form No. 10.—

MEMORANDUM for reference to enable the tracing of these cheques to the Orders on Treasurer as Paid Accounts.

£	s	d	£	s	d	£	s	d	£	s	d
45	0	0 (1)	..	..	..	..	..	..	..	..	..
1	1	0 (1)	10	6	0 (2)	224	9	3 (4)	..	..	..
350	0	0 (4)	..	..	..	..	..	..	..	..	..
125	19	11 (2)	20	0	0 (5)	10	0	0 (5)	8	14	6 (5)
5	3	0 (2)	..	..	..	..	..	..	..	..	..
32	4	8 (3)	..	..	..	..	..	..	..	..	..
250	0	0 (3)	..	..	..	..	..	..	..	..	..
1,000	0	0 (5)	..	..	..	..	..	..	..	..	..

Note.—The numbers bracketed refer to the Committees to whom the various amounts were reported as paid accounts.

1d. Stamp.

BOROUGH OF BLANKTOWN.

To ....., the Treasurer of the Borough of Blanktown, in the County of Blank.

You are hereby authorised and ordered to pay out of the several Funds to the several persons herinafter mentioned or their order, the sums of money set opposite their respective names, amounting in the whole to Two thousand and eighty-two pounds eighteen shillings and four pence, on production of a cheque signed by the Borough Accountant.

Cheque No.	NAME	£	s	d
101	A. Ellis & Co., District Fund	45	0	0
102	Borough Accountant "	235	16	3
103	A. Hutton "	350	0	0
104	Borough Accountant Borough Fund	164	14	5
105	" " Police Pension Fund	5	3	0
106	" " Electric Light Revenue ..	32	4	8
107	Electric Light Cable Company Electric Light Capital ..	250	0	0
108	Treasurer of Wigby Urban District Council Consolidated Loans Fund	1,000	0	0
	Eight Cheques in all numbered 101 to 108 inclusive, amounting to	£2,082	18	4

Signed by the authority of the Council of the said Borough this 4th day of July 1902.

A. B.
C. D
E. F.
} Members of the Council.

Countersigned.....*Town Clerk.*

Form No. 11.—

1d. Stamp.

BOROUGH OF BLANKTOWN.

To ————————, the Treasurer of the Borough of Blanktown, in the County of Blank.

You are hereby authorised and ordered to pay out of the Borough Fund to the several persons hereinafter mentioned, or their order, the sums of money set opposite their respective names, amounting in the whole to Seventy-nine pounds two shillings and——pence, on production of a cheque signed by the Borough Accountant.

Cheque No.	Name	£ s d
1	Price & Co.	26 15 0
2	Blanktown Waterworks Co.	3 19 0
3	R. Smith	2 11 0
4	Blanktown Gas Co.	1 10 0
5	W. T. Head	3 17 6
6	V. T. Sumner	37 7 6
7	W. Warren	3 2 0
	Seven cheques in all, numbered 1 to 7 inclusive, amounting to	79 2 0
		£79 2 0

Signed by three Members of the Council of the said Borough this 26th day of July 1902.

A. B.
C. D.
E. F.
} Members of the Council.

And approved by the Council this Second day of August 1902.

Countersigned

H. W. S. Town Clerk.

Form No. 12.—

No. 6.

V. T. SUMNER.

2nd August 1902.

PRINTING AND STATIONERY.

£	s	d	
2	14	6	No. 2
1	18	0	„ 2
32	15	0	„ 5

£37 : 7 : 6

BOROUGH OF BLANKTOWN.

GENERAL DISTRICT FUND.

No. 6. *2nd August* 1902

To _____ Treasurer at

Messrs. BARCLAY & CO., LIM., Bankers, Blanktown.

1d. Stamp

Pay Mr. V. T. SUMNER, or Order,

Thirty-seven Pounds, Seven shillings, and Sixpence.

£37 : 7 : 6

On behalf of the Mayor, Aldermen, and Burgesses of the Borough of Blanktown.

_____

Borough Accountant.

Form No. 13.— INCOME AND SANITARY

EXPENDITURE.

Date	Fo. Orders on Tr'surer	Name	Description	Amount 1	Salary, Medical Officer of Health 2	Salary, Deputy Medical Officer of Health 3	Salary, Chief Inspector 4	Salaries, other Inspectors 5
				£ s d	£ s d	£ s d	£ s d	£ s d
1902 Feb. 10	107	Wages of Messenger	.. ..	4 14 0	..	..	..	..
		T. G. ..	Drainage, 25 Tideswell Road	18 19 0	..	..	..	..
		J. B. ..	Distempering Room	1 5 0	..	..	..	..
		W. G. ..	Salary	40 0 0	40 0 0			
		W. E. ..	Do.	14 0 0	..	..	14 0 0	
		J. V. ..	Do.	17 10 0	..	..	..	12 10 0
		R. M. ..	Do.	10 0 0	..	..	..	10 0 0
		R. P. ..	Do.	5 0 0	..	..	..	..
		C. H. T. ..	Do.	4 6 8	..	..	..	..
		W. B. ..	Bacteriological Examinations and Analysis of Water	9 9 0	..	..	..	..
		C. & Sons..	Fly Hire	7 17 6	..	..	..	..
		W. M. C. ..	Electric Bell Repairs ..	3 0 0	..	..	..	..
		V. T. S. ..	Printing..	29 5 0	..	..	..	..
		F. & Co. ..	Stationery	5 0 0	..	..	..	..

EXPENDITURE.

15	16	17	18	19	20	21	22	23	24	25
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

EXPENDITURE LEDGER.

COMMITTEE.

EXPENDITURE.

Salaries, Clerks 6	Fly Hire 7	Disinfectant 8	Stationery, Advertising, and Printing 9	Analysis 10	Wages of Messenger 11	Drainage, Tideswell Road 12	Disinfecting after Illness 13	Repairs, Electric Bells, &c. 14
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
..	..	..	..	..	4 14 0			
..	..	..	..	..	..	18 19 0		
..	..	..	..	..	..	..	1 5 0	
5 0 0								
4 6 8								
..	..	..	..	9 9 0				
..	7 17 6							
..	..	..	..	..	..	..	..	3 0 0
..	..	..	29 5 0					
..	..	..	5 0 0					

INCOME

Drs. Led. Fo. 26	Drs. Led. Fo. 27	Drs. Led. Fo. 28	Drs. Led. Fo. 29	Drs. Led. Fo. 30	Drs. Led. Fo. 31	Drs. Led. Fo. 32	Drs. Led. Fo. 33	TOTAL
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
					..			

Form No. 13 A.— INCOME AND EXPENDITURE. WAGES

Date	Folio of Orders on Trasurer	Name and Particulars	Amount	Road Repairs	Drainage	Footpaths	Street Watering
			£ s d	£ s d	£ s d	£ s d	£ s d
1902 Mar. 31	..	Wages Account—Wages of Workmen paid during Year (posted in detail)..	10,000 0 0	2,000 0 0	1,000 0 0	1,500 0 0	500 0 0

WAGES

1902 Mar. 31	..	Wages Account—Wages of Workmen paid during Year (posted in detail)..	1,500 0 0	600 0 0	200 0 0	100 0 0	600 0 0

MATERIALS

1901 April 1	..	Materials on hand ..	4,000 0 0				
1902 Mar. 31	..	Sundry Purchases during Year (posted in detail)..	8,000 0 0				
		£	12,000 0 0				
1902 April 1	..	Materials on hand ..	3,500 0 0				

HORSE HIRE

1902 Mar. 31	..	Contractor, &c.—Horse Hire during Year (posted in detail)	1,000 0 0	300 0 0	100 0 0	100 0 0	500 0 0

PLANT

1901 April 1	..	Plant on hand	2,000 0 0				
1902 Mar. 31	..	Sundry Purchases during Year	1,000 0 0				
		£	3,000 0 0				
1902 April 1	..	Plant on hand	2,400 0 0				

ESTABLISHMENT

1902 Mar. 31	..	Sundry Expenditure during Year (posted in detail)	1,100 0 0				

EXPENDITURE LEDGER.

(MANUAL LABOUR). INCOME.

Sewage Ejector Works	Sundry other Wages (in Detail)		Fo.		Fo.		Fo.		Fo.	
£ s d	£ s d			£ s d		£ s d		£ s d		£ s d
1,000 0 0	4,000 0 0	Total Wages transferred to General Works Account ..		..		..		..		£10,000 0 0

(TEAM LABOUR).

		Total Wages transferred to Stables Account		..		..		..		£1,500 0 0

ACCOUNT.

		Materials on hand, March 31st 1902 ..		..		..		..		3,500 0 0
		Materials used during Year transferred to General Works Account ..		..		..		..		8,500 0 0
										£12,000 0 0

ACCOUNT.

		Total Horse Hire transferred to General Works Account		..		..		..		£1,000 0 0

ACCOUNT.

		Jobs charged as per Works Cost Ac/s, information procured from Plant Record Book, transferred to General Works Account		..		..		..		550 0 0
		Small Jobs at fixed percentage transferred to General Works Account ..		..		..		..		50 0 0
		Value of Plant on hand		..		..		..		2,400 0 0
										£3,000 0 0

CHARGES.

		Transferred to General Works Account		..		..		..		£1,100 0 0

Form No. 13 A *(continued)*.— EXPENDITURE. INCOME AND

STABLES

Date	Folio Orders on Treasurer	Name and Particulars	Amount	Wages of Horse-keeper	Forage	&c.	&c.
			£ s d	£ s d	£ s d	£ s d	£ s d
1901 April 1	..	Forage on hand	65 0 0				
1902 Mar. 31	..	Sundry Expenditure during Year (posted in detail)	2,035 0 0				
		Depreciation on Horses	100 0 0				
		Do. Carts ..	140 0 0				
		Do. Harness	40 0 0				
			2,440 0 0				
		Transfer from Team Labour	1,500 0 0				
			£3,940 0 0				
1902 April 1	..	Forage on hand.. ..	71 0 0				

GENERAL WORKS ACCOUNT. WORKS

Date	Folio Orders on Treasurer	Name and Particulars	Amount	Works
			£ s d	
1902 Mar. 31	..	Transfers from following Accounts :—		
		Wages Account, Wages (Manual Labour) ..	10,000 0 0	Highways Committee—
		Materials Account ..	8,500 0 0	Road Repairs (in detail) and Scavenging .. .. ..
		Horse Hire	1,000 0 0	Sewers (in detail) .. .. ..
		Plant Account.. ..	550 0 0	Footpath Repairs, &c. (in detail)
		Do. Small Jobs ..	50 0 0	Street Watering .. .. ..
		Establishment Charges	1,100 0 0	Sewage Ejector Works .. ..
		Stables Accounts ..	3,847 0 0	Sundry Works (in detail) ..
		£	25,047 0 0	

EXPENDITURE LEDGER. INCOME.

ACCOUNT.

Fo.		Fo.		Fo.		Fo.		Fo.	Sale of Manure	Fo.	Total
	£ s d		£ s d		£ s d		£ s d		£ s d 4 15 0 7 5 0 10 0 0		£ s d
									£22 0 0		22 0 0
				Forage on hand					..	..	71 0 0
				Transfer to General Works Account, being net charge for Stable Services					..	..	3,847 0 0
											£3,940 0 0

EXECUTED AS PER WORKS COST LEDGER.

Wages	Materials	Cartage	Horse Hire	Establishment Charges	Use of Plant	Total
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
2,000 0 0	3,000 0 0	800 0 0	200 0 0	300 0 0	150 0 0	6,450 0 0
1,000 0 0	500 0 0	400 0 0	..	100 0 0	250 0 0	2,250 0 0
1,500 0 0	2,800 0 0	200 0 0	..	225 0 0	100 0 0	4,825 0 0
500 0 0	100 0 0	600 0 0	500 0 0	85 0 0	20 0 0	1,805 0 0
1,000 0 0	600 0 0	20 0 0	.	82 0 0	..	1,702 0 0
4,000 0 0	1,500 0 0	1,827 0 0	300 0 0	308 0 0	80 0 0	8,015 0 0
£10,000 0 0	£8,500 0 0	£3,847 0 0	£1,000 0 0	£1,100 0 0	£600 0 0	£25,047 0 0

Form No. 14.—

BOROUGH OF BLANKTOWN.

Name..... *Week ending*.....

No..... *Rate of pay*.....

	WORK.	TIME.	This column is for Office use only.
FRIDAY			
SATURDAY			
SUNDAY			
MONDAY			
TUESDAY			
WEDNESDAY			
THURSDAY			

Form No. 15.— WAGES ANALYSIS SHEET, Week ending..... 190

Highways Main Roads		Highways Other Roads		Drainage		Pleasure Grounds		Pumping Station		Footpaths		Drainage Sutton Road		Sanitary Department		Police Department		Total
No.	£ s d	No	£ s d	No.	£ s d	No.	£ s d	No.	£ s d	No.	£ s d	No.	£ s d	No.	£ s d	No.	£ s d	£ s d

Form No. 16.— WAGES ANALYSIS, Week ending..... 190

Impersonal Accounts, Income and Expendi ure Ledger	Detailed Cost Account, Works Ledger	Folio of Income and Expendi-ture Ledger	Folio of Works Ledger		
				£ s d	£ s d

Form No. 17.—

BOROUGH OF BLANKTOWN.

To the Storekeeper.

.....190

Please deliver:

.....

.....

.....

.....

Job:.....

.....

Foreman.

BOROUGH OF BLANKTOWN.

To the Storekeeper.

.....190

Please deliver:

.....

.....

.....

.....

Job:.....

.....

Foreman.

BOROUGH OF BLANKTOWN.

To.....

.....190

Please receive:

.....

.....

.....

Job:.....

Delivered to.....

Received by.....

Form No. 18.— PLANT RECORD LEDGER.

Work..... At..... Commenced.....

Finished.....

Plant delivered on Job					Plant returned to Store				Plant Transferred to other Jobs					Charge to Job	
No.	Particulars	@	Folio of Day Book	£ s d	No.	@	Folio of Day Book	£ s d	No.	Job Transferred to	@	No. of Transfer	£ s d	Folio of Journal	£ s d

Form No. 19.—

WATCH COMMITTEE, JULY 18TH 1902.

	Estimate	Expended up to	Expended One Month to	Total Expended	Overdrawn	In hand
	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
£307 0s. 6d., £125 19s. 11d., £16 1s. 1d., £4 3s. 4d., £37 9s. 6d., Police	3,627 0 0	1,778 16 2	490 14 4	2,269 10 6		1,357 9 6
£10 0s. 0d., £5 15s. 6d., Weights and Measures	110 0 0	31 14 9	15 15 6	47 10 3		62 9 9
£41 4s. 0d., £34 14s. 11d., Fire Brigade	318 0 0	58 4 11	75 18 11	134 3 10		183 16 2
£	4,055 0 0	1,868 15 10	582 8 9	2,451 4 7		1,603 15 5
One Month's Estimate					..	675 16 8
						4
Four Do.					..	2,703 6 8
Four Months' Expenditure					2,451 4 7	
Three Weeks' Wages to be paid to end of Month					336 0 0	
						2,787 4 7
Overspent					..	£83 17 11

Form No. 20.—

BOROUGH OF BLANKTOWN,

IN THE COUNTY OF ———

NOTICE OF INTENDED

GENERAL DISTRICT RATE.

NOTICE IS HEREBY GIVEN, that the MAYOR, ALDERMEN, and BURGESSES, acting by the Council as the Urban Sanitary Authority for the District of the Borough of Blanktown, in pursuance of the PUBLIC HEALTH ACT, 1875, intend to make a GENERAL DISTRICT RATE of One Shilling and Eightpence in the Pound for the period commencing on and including the 1st day of April 190 , and ending on and including the 30th day of September 190 , at a Meeting of the Council to be held in the Council Chamber at the Town Hall, on Monday, the 1st day of May 190 , at Half-past Four o'clock in the Afternoon.

AND NOTICE IS HEREBY FURTHER GIVEN, that a Statement of the proposed Rate is deposited for inspection at the BOROUGH ACCOUNTANT'S OFFICE, TOWN HALL, BLANKTOWN, aforesaid.

Dated this 22nd day of April 190 .

.....

Town Clerk.

Form No. 21.—

BOROUGH OF BLANKTOWN.

GENERAL DISTRICT RATE.

NOTICE IS HEREBY GIVEN, that for the purpose of defraying such expenses as are chargeable on the District Fund, which that Fund is insufficient to meet, the MAYOR, ALDERMEN, and BURGESSES, acting by the Council as the Urban Sanitary Authority for the District of the said Borough, did, on the 1st day of May 1902, make under their Common Seal, and levy a GENERAL DISTRICT RATE for this Borough, for the Half-year commencing on the 1st day of April 1902, and ending on and including the 30th day of September 1902, by virtue and in pursuance of the Public Health Act, 1875, at and after the Rate of One Shilling and Eightpence in the Pound upon the several Owners and Occupiers of all such kinds of property within the Borough, as are by law assessable thereto, subject to the exceptions, regulations, and conditions contained in or authorised by the said Act, which said property and the assessment thereof are comprised and set forth in the Rate Book deposited in the BOROUGH ACCOUNTANT'S OFFICE, at the TOWN HALL, and any person interested in or assessed to the said Rate may inspect the same. And the said Council did further order that the said Rate shall be payable forthwith, and shall be collected by or paid to the Collectors appointed, or such other Collector or Collectors as may be appointed for this purpose by the Finance Committee.

Dated this 2nd day of May 1902.

.....

Town Clerk.

Form No. 22.—

Date	Assessment No.	NAME	Allowance	Reasons for Allowance
			£ s d	

Form No. 23.—

BOROUGH OF BLANKTOWN.

COLLECTOR'S UNPAID RATES STATEMENT,

Showing the Names of all persons rated to the General District Rate who have neglected or refused to pay such Rate, and the sums respectively due from them.

Rate made.....190....at.....in the £.

No. in the Rate Book	Names of the Persons Assessed	Residence of Persons Assessed	Amount of Rate	Reason why not paid
			£ s d	

Form No. 24.— PARISH OF

POOR RATE made the

Name of Occupier coming in after the making of the Rate, and the Date when Occupation commences 1 (A)		POOR				
Name	Date	No. 1	Name of Occupier 2	Name of Owner 3	Description of Property 4	Name or Situation of Property 5

COLLECTION ACCOUNT

Recoverable Arrears of former Rates 11		Total Amount to be Collected 12		Amount actually Collected 13		No. of Receipt	Date of Receipt		Irrecoverable: Amount allowed to Owner under the Poor Rate Assessment and Collection Act, 1869 14		Irrecoverable: Amount excused on ground of Poverty 15		Otherwise: Amount 16	
£	s d	£	s d	£	s d				£	s d	£	s d	£	s d

GENERAL DISTRICT RATE made the

GENERAL DISTRICT RATE: Value upon which General District Rate is Assessed					
Full Rateable Value (Houses, &c.) 20	Per cent. of Full Rateable Value (where Owner is Assessed) 21	One-fourth Rateable Value (Land, &c.) 22	Amount of Rate at....in the £ 23	Recoverable Arrears of former Rates 24	Amount to be Collected according to Columns 23 and 24 25
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

BLANKTOWN.

..... day of ..... 190...

RATE

Estimated Extent	Gross Estimated Rental	Rateable Value of Agricultural Land	Rateable Value of Buildings and other Hereditaments not being Agricultural Land	Amount of Rate at d. in the £ on Agricultural Land, and at d. in the £ on other Heriditaments 10	
				Assessed upon Occupier (a)	Assessed upon Owner subject to Allowance under Section 4 of the Poor Rate Assessment and Collection Act, 1869 (b)
6	7	8	9		
A. R. P.	£ s d	£ s d	£ s d	£ s d	£ s d

not Recoverable	Recoverable Arrears	Representation of the People Act. Name of every Man, other than the Owner or other Person rated or liable to be rated in respect of a Hereditament comprising a Dwelling-house or Dwelling-houses within the meaning of the Representation of the People Acts, who is entitled to be registered as a Voter in respect of his being an Inhabitant Occupier of any such Dwelling-house; and Name of every Man, being an Inhabitant Occupier of a Dwelling-house in respect of which no Person is rated by reason of such Dwelling-house belonging to or being occupied on behalf of the Crown, or by reason of any other ground of exemption; and Situation or Description of the Dwelling-house. ..... 19....	
Causes			
17	18		
	£ s d	Name of Man	Situation or Description of Dwelling-house

..... day of ..... 190.., at ..... in the £.

COLLECTION ACCOUNT

Amount actually Collected	Uncollected at Balancing this Book			
	Irrecoverable			Recoverable Arrears
	Amount of Rate Unpaid in respect of Empty Property	Otherwise not Recoverable		
		Amount	Causes	
26	27	28	29	30
£ s d	£ s d	£ s d		£ s d

Form No. 25.—

Remarks	No. of Asst.	Name	Address	Property	Poor Rate		General District Rate		Total	Date of Demand
					Rateable Value	£ s d	Rateable Value	£ s d	£ s d	

Form No. 26.–

PARISH OF BLANKTOWN.

COLLECTING AND DEPOSIT BOOK.

RECEIPTS.							Deposits with Banker		GENERAL DISTRICT RATE	
From Poor Rate made day of 190				From other Sources		Total			From Rate made day of 190	
Date of Receipt	Printed consecutive No. of Receipt	No. of Assessment	Amount	On what Account, and from whom Received	Amount		Date	Amount	Receipts	Deposits with Banker
			£ s d		£ s d	£ s d		£ s d	£ s d	£ s d
	Brought	forward		Brought forward ..						
	Carried	forward		Carried forward ..						

Form No. 27.—

BLANKTOWN UNION. PARISH OF BLANKTOWN.

POOR RATE DEMAND NOTE.

To Mr......

The Overseers of the Poor demand payment of a Poor Rate, made the ..... day of ..... 190 , to meet expenses which will be incurred before the ..... day of ....., and of the arrears of former Rates as below, now due from you in respect of the hereditaments of which the Assessment Numbers and the Rateable Value are stated below :—

Assessment No.	Description of Property	Rateable Value	Amount of Rate at 6¾d. in the £ on Agricultural Land and at 13½d. in the £ on Buildings and other Hereditaments		
		£	£	s	d
	Buildings and other Hereditaments not being Agricultural Land				
	Agricultural Land				
	Arrears				
	Total				

Amount payable by Owner provided it be paid within the time prescribed by section 5 of the Poor Rate Assessment and Collection Act 1869. £

Purposes for which the above-mentioned Rate was made and the amount in the £ levied for each purpose, half the amount being levied on Agricultural Land.

	Amount in the £ d.
Relief of the Poor and other expenses of the Guardians	4
County Contributions ..	3¼
Borough Rate	6
Expenses of the Overseers ..	¼
Total	13½

BOROUGH OF BLANKTOWN.

GENERAL DISTRICT RATE DEMAND NOTE.

Address.....

The Town Council of Blanktown request payment of the General District Rate made the ..... day of .... 190 , at.... in the £, to meet expenses which will be incurred before the..... day of....., and of the arrears of former Rates as below, now due from you as stated below :—

Assessment No.	Description of Property	Rateable Value	Amount Payable		
		£	£		d
	Property other than Land, &c., at full rateable value ..				
	Cottages where owners are assessed at one half Rateable Value				
	Land, at one fourth Rateable Value				
	Arrears				
	Total				

The Purposes for which the above mentioned Rate was made and the amount in the £ levied for each purpose, are stated on the back hereof.

Form No. 27—(*continued*).

The Total Amount of Rates now demanded is as follows:—	£	s	d
Poor Rate			
General District Rate			
Total ..	£		

No Second Call will be made for these Rates.

The above Rates are now due and if not paid when called for should be paid at the Office (No. 5) Town Hall, within seven days from the service hereof. In case any property should be vacant or a tenancy commence after the ..... day of ....., allowance will be made for such period on production of Rent Book or Receipt.

Office Hours:—10 a.m. to 5 p.m. daily; Saturdays, 10 to 12 noon.

Immediate notice of any change of residence should be given at the Office to avoid being left off the Register of Voters.

Cheques to be made payable to either of the undermentioned Officers and to be crossed "Barclay & Company, Limited."

.....*Assistant Overseer and Superintendent Collector.*

Borough Accountant and Assistant Overseer.

.....
.....
} *Assistant Overseers and Collectors.*

[*Front of Form.*]

Form No. 27—(*continued*).

PARTICULARS OF GENERAL DISTRICT RATE made the ..... day of ..... 1903.

	Rate in the £
Highways and Footpaths	4·93
Hospitals	·66
Fire Brigade	·22
Sanitary	·53
Removal of House Refuse	1·23
Public Baths	·01
Destructor Works	·18
Drainage and Ejector Works ...	1·67
Foreshore	·18
Public Bands	·53
Public Lighting	2·37
Public Parks and Pleasure Grounds	·98
Establishment Charges	·54
Interest and Repayment of Loans ...	·86
Stock Fund and Dividends on Stock	4·11
	19· = 1/7 in the £

.....

Borough Accountant.

[*Back of Form.*]

Form No. 28.—

COUNTERFOIL.

Consecutive No.

BLANKTOWN UNION. BLANKTOWN PARISH.

BOROUGH OF BLANKTOWN.

The .....day of.....190

Mr.....

Assessment No.		Rateable Value	£ s d	£ s d
	Poor Rate made the day of 190 :—			
	At 13½d. in the £ on Buildings and other Hereditaments not being Agricultural Land			
	At 6¾d. in the £ on Agricultural Land			
	Arrears			
	Total .. £			
	Allowance to Owner at per cent.			
	Received from Owner .. £			
	General District Rate made the day of 190 , at 1/8 in the £ :—			
	On Property other than Land, etc.,			
	On Cottages where owners are assessed at one half Rateable Value			
	On Land at one fourth Rateable Value			
	Arrears			
	Total Amount Received .. £			

BLANKTOWN UNION. PARISH OF BLANKTOWN.
BOROUGH OF BLANKTOWN.

POOR AND GENERAL DISTRICT RATE RECEIPT

Consecutive No.

RECEIVED *this.....day of.....190*

of Mr.....the sum of.....

pounds.....shillings and.....pence

in respect of the Poor Rate of the Parish and General District Rate of the Borough as under :—

Assessment No.		Rateable Value	£ s d	£ s d
	Poor Rate made the day of 190 :—			
	At 13½d. in the £ on Buildings and other Hereditaments not being Agricultural Land			
	At 6¾d. in the £ on Agricultural Land			
	Arrears			
	Total .. £			
	Less Allowance to Owner at p. c.			
	Received from Owner .. £			
	General District Rate made the day of May 190 , at 1/8 in the £ :—			
	On Property other than Land, etc., at full Rateable Value			
	On Cottages where Owners are assessed at one half Rateable Value			
	On Land at one fourth Rateable Value			
	Arrears			
	Total Amount Received .. £			

(Signed).....

Assistant Overseer and Collector.

Form No. 29.—

BOROUGH OF BLANKTOWN ELECTRICITY DEPARTMENT.

No. _____

_____ _____ 190

To the Borough Accountant,

Sir,

I hereby give you notice that it is our intention to open the pavement of the Street called_____

for the purpose of_____

_____

_____

and that the said Street will be opened by us on _____

the _____day of_____190 , and the work completed on or about_____.

Yours faithfully,

_____

Borough Electrical Engineer.

Form No. 30.—

CORPORATION OF BLANKTOWN ELECTRICITY WORKS.

WEEKLY TIME SHEET.

Name..... Week ending Thursday.....190..

Day	Where Engaged	Description of Work	From H	From M	To H	To M	Time Made Hours	Allocation Revenue	Allocation Capital	A/c No.	Amount £	Amount s	Amount d
FRIDAY													
SATURDAY													
SUNDAY													
MONDAY													
TUESDAY													
WEDNESDAY													
THURSDAY													
									@				

N.B.—This Sheet must reach the Borough Electrical Engineer's Office by 10.0 a.m. on Friday at latest.

Checked by_____

Revenue Account .. £ - -

Capital Account .. £ - -

New Loan Account .. £ - -

Form No. 31.—

BOROUGH OF BLANKTOWN ELECTRICITY WORKS.

WAGES ACCOUNT for the Week ending Thursday,.....190....

Name of Person to whom paid	Amount paid	Received	Revenue.																Capital					
			Generation of Electricity					Distribution of Electricity				Public Lamps		Management	Installation									
				Repairs of					Repairs of															
			Engine Room Wages	Buildings	Engines and Boilers	Dynamos, &c.	Instruments, Tools	Linesmen's Wages	Mains	Transformers, Meters, &c.	Apparatus at Distributing Stations	Attending	Repairs	Clerks, &c.	Wiremen, &c.	Buildings	Machinery	Transformers, &c.	Electrical Instruments	Mains and Services	Meters			
	1		6	7	8	9	10	13	14	15	16	17	18	21		7	8	9	10	14	15			
	£ s d		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d			

Borough Accountant.

Borough Electrical Engineer.

Form No. 32.—

ELECTRICITY DEPARTMENT. WAGES JOURNAL.

Week Ending:	Folio of Income and Expenditure Ledger	£ s d	£ s d

Form No. 33.—

Address..... District.....

Name..... Meter Constant.....

Date	Meter Readings				Consumption				Meter Rent	Total
	Index	Diff.	Units	Maximum Demand	Units at 6½	Charges	Units at 2d.	Charges		
						£ s d		£ s d	£ s d	£ s d

Form No. 34.—

BOROUGH ACCOUNTANT'S OFFICE,
TOWN HALL,

No.____ _____ Quarter ended_____

Mr._____

DR. TO THE CORPORATION OF BLANKTOWN,

ELECTRICITY DEPARTMENT.

UNITS.

Meter indication to
Last Quarter

	£	s	d
Units at 6½d. ..	:	:	
Meter Rent ..	:	:	
Arrears	:	:	

These Charges are payable at the Borough Accountant's Office, Town Hall, where attendance is given daily from 10 a.m. to 5 p.m., except Saturdays, 10 a.m. to 12 noon.

Cheques crossed BARCLAY & Co., LTD., and any discrepancy in this account to be notified at once to the Borough Accountant (Telephone No. 181). Any complaints regarding electricity supply should be made to the Electrical Engineer, Corporation Electricity Works, (Telephone No. —).

Borough Accountant.

Form No. 35.—

Dr. QUARTER ENDED March 31st. *Cr.*

No.	Name	Address	Date of Reading	Present Reading	Last Reading	Consumption	...	...	Amount £ s d	Meter Rent £ s d	Total for Quarter £ s d	Arrears Brought Forward £ s d	Total Due £ s d	Date	Cash £ s d	Allowances £ s d	Total £ s d	Arrears Carried Forward £ s d	Remarks

Form No. 36.—

No. Reg. No.

BOROUGH OF BLANKTOWN.

ELECTRICITY WORKS.

Quarter ending.....

Mr.....

For Electricity charges as per

Account : :

Meter Rent : :

£ : :

Date.....190

No. Reg. No.

BOROUGH OF BLANKTOWN.

BOROUGH ACCOUNTANT'S OFFICE,

.....190

Quarter Ending.....

RECEIVED of Mr.....

the sum of.....pounds,.....shillings, and

.....pence for Electricity charges as per Account.

£ : :

Borough Accountant.

Form No. 37.—

No.

Name.....

Addr. ss.....

.....

Purpose.....

....190

No. BOROUGH ACCOUNTANT'S OFFICE,
TOWN HALL.

.....190

TO THE BOROUGH ELECTRICAL ENGINEER.

Please note that

....

of.....

wishes to have the Meter tested read

Borough Accountant.

Form No. 37 A.—

CORPORATION STOCK.—SANCTION TO LOAN.

WHEREAS the Mayor, Aldermen, and Burgesses of the Borough of Blanktown, ...
made application to the Local Government Board to sanction the borrowing of certain moneys by the said Mayor, Aldermen, and Burgesses for purposes of public walks and pleasure grounds:

AND WHEREAS We, the Local Government Board, have determined to sanction the borrowing by the said Mayor, Aldermen, and Burgesses of the sum of Two thousand seven hundred and fifty pounds for the purposes aforesaid, ...
and we are satisfied that this sum is to be borrowed for permanent works within the meaning of the said Public Health Act:

AND WHEREAS such last mentioned sum, with the balances of all the outstanding loans contracted by the said Mayor, Aldermen, and Burgesses under the Sanitary Acts, and the said Public Health Act, does not exceed, in the whole, the assessable value for two years of the premises assessable within the said Borough:

NOW, THEREFORE, We, the Local Government Board, do hereby sanction the borrowing, at interest, by the said Mayor, Aldermen, and Burgesses of the sum of Two thousand seven hundred and fifty pounds for the purposes aforesaid, ...
such sum to be borrowed on the credit of the fund or rates which the said Mayor, Aldermen, and Burgesses are authorised to mortgage for the purposes of securing the repayment of the said sum together with the interest thereon, and to be repaid with such interest within a period not exceeding twenty-two years from the date of the borrowing thereof.

Given under the Seal of Office of the Local Government Board this Twenty-fourth day of September 1902.

(Signed) A. B.,
Assistant Secretary.

Seal

Acting on behalf of the Local Government Board under the authority of their General Order dated the 26th day of May 1877.

Form No. 37 B.—

CONSOLIDATED LOANS FUND ACCOUNTS.

In raising the following accounts it has been assumed that Stock has been issued to meet Capital Expenditure on the following works:—

	£	s	d
Police Station and Cottages	2,620	0	0
Street Improvements	560	0	0
Sea Wall and Marine Parade Improvement.	10,000	0	0
Works of Sea Defence..	2,500	0	0
Purchase of Electric Light Company's Undertaking	90,000	0	0
	105,680	0	0
Expenses of Issue of Stock*	320	0	0
Total Issue ..	£106,000	0	0

* It is necessary to apportion this amount over the various Funds to which the Stock is chargeable, but only one Sinking Fund calculation is needed.

NOTE.—To simplify this set of accounts, the Stock is taken as being issued at par.

TABLE SHOWING ANNUAL CONTRIBUTION FOR REDEMPTION.

Period Years	Amount of Loan £ s d	Annual Contribution £ s d	Fund on which chargeable
30 ..	2,620 0 0	55 1 5	Borough Fund.
30 ..	560 0 0	11 15 5	District "
15 ..	10,000 0 0	537 13 4	" "
10 ..	2,500 0 0	218 1 6	" "
24 ..	90,000 0 0	2,614 5 4	Electric Light Revenue.
	105,680 0 0	3,436 17 0	
10 £8		0 14 0	Borough Fund.
40		3 9 9	District "
272			
	320 0 0	23 14 6	Electric Light.
	£106,000 0 0	£3,464 15 3	

Form No. 37 B (*continued*).—

Calculation of annual contribution for redemption :—

Loan of £2,620 for 30 years, fund based on calculations at 3 %. £·02101926, set aside annually will redeem £1 in 30 years.

·02101926 × 2620

2620

42038520
12611556
4203852

55,07046120

20

1,40922400

12

4,91068800 say £55 1s. 5d.

This is the annual sum to be transferred to the credit of the Consolidated Loans Fund.

SINKING FUND CALCULATIONS.

SINKING FUND FOR £2,620.

Based on calculations at £3 per centum per annum for 30 years.

Financial Year ending March	Annual Contribution			Interest on Fund			Total in Fund			MEMO.'S
	£	s	d	£	s	d	£	s	d	
1897	55	1	5	..			55	1	5	
1898	55	1	5	1	13	0	111	15	10	
1899	55	1	5	3	7	0	170	4	3	
1900	55	1	5	5	2	1	230	7	9	
1901	55	1	5	6	18	3	292	7	5	
1902	55	1	5	8	15	5	356	4	3	
1903	55	1	5	10	13	8	421	19	4	
1904	55	1	5	12	13	2	489	13	11	
1905	55	1	5	14	13	10	559	9	2	
1906	55	1	5	16	15	8	631	6	3	
1907	55	1	5	18	18	9	705	6	5	
1908	55	1	5	21	3	2	781	11	0	
1909	55	1	5	23	8	11	860	1	4	
1910	55	1	5	25	16	0	940	18	9	
1911	55	1	5	28	4	6	1,024	4	8	
1912	55	1	5	30	14	6	1,110	0	7	
1913	55	1	5	33	6	0	1,198	8	0	
1914	55	1	5	35	19	0	1,289	8	5	
1915	55	1	5	38	13	8	1,383	3	6	
1916	55	1	5	41	9	11	1,479	14	10	
1917	55	1	5	44	7	10	1,579	4	1	
1918	55	1	5	47	7	6	1,681	13	0	
1919	55	1	5	50	8	11	1,787	3	4	
1920	55	1	5	53	12	4	1,895	17	1	
1921	55	1	5	56	17	6	2,007	16	0	
1922	55	1	5	60	4	8	2,123	2	1	
1923	55	1	5	63	13	10	2,241	17	4	
1924	55	1	5	67	5	1	2,364	3	10	
1925	55	1	5	70	18	6	2,490	3	9	
1926	55	1	5	74	14	10	2,620	0	0	

Form No. 37 B *(continued)*.—

Dr.—(1) CONSOLIDATED LOANS

Date		Folio of corresponding Credit	£	s	d	£	s	d
1896								
April 1	To Proceeds of Issue of 3 per Cent. Stock	2	106,000	0	0			
						106,000	0	0
June 24	„ Borough Fund—Transfer to pay Dividends	16	18	14	6			
„	„ District Fund—Do..	16	93	6	9			
„	„ Electric Light Revenue—Do.	16	643	3	9			
26	„ Police Department—One quarter's Rent of Police Cottages	6	26	0	0			
27	„ H. Wilson—Rent of Land (less Tax)	7	5	4	6			
Sept. 30	„ Police Department—One quarter's Rent of Police Cottages	6	26	0	0			
„	„ H. Wilson—Rent of Land (less Tax)	7	5	4	6			
„	„ Borough Fund—Half-year's Contribution for Redemption..	3	27	17	8			
„	„ District Fund—Do..	3	385	10	0			
„	„ Electric Light Revenue—Do.	3	1,318	19	11			
						2,550	1	7
Dec. 24	„ Borough Fund—Transfer to pay Dividends	16	37	9	0			
„	„ District Fund—Do..	16	186	13	6			
„	„ Electric Light Revenue—Do.	16	1,286	7	6			
„	„ Police Department—One quarter's Rent of Police Cottages	6	26	0	0			
„	„ H. Wilson—Rent of Land (less Tax)	7	5	4	6			
1897								
Feb. 15	„ Do., do., for half-quarter	7	2	12	3			
Mar. 31	„ Police Department—One quarter's Rent of Cottages	6	26	0	0			
„	„ Borough Fund—Half-year's Contribution for Redemption..	3	27	17	9			
„	„ District Fund—Do..	3	385	10	0			
„	„ Electric Light Revenue—Do.	3	1,318	19	11			
„	„ Bank Interest	5	9	2	0			
						3,311	16	5
						£ 111,861	18	0
April 1	To Balance in Bank	..	..			2,054	19	10
June 24	„ Borough Fund—Transfer to pay Dividends	16	37	9	0			
„	„ District Fund—Do.	16	186	13	6			
„	„ Electric Light Revenue—Do.	16	1,286	7	6			
25	„ Police Department—One Quarter's Rent of Police Cottages	6	26	0	0			
Sept. 30	„ Do. do. do ..	6	26	0	0			
„	„ Borough Fund—Half-year's Contribution for Redemption..	3	27	17	8			
„	„ District Fund—Do..	3	385	10	0			
„	„ Electric Light Revenue—Do.	3	1,318	19	11			
						3,294	17	7
Oct. 20	„ M—— Corporation—Interest on Loan (less Tax) ..	13	33	5	0			
„	„ Do. Repayment Instalment on Loan	13	19	7	5			
Nov. 17	„ Clayshire County Council—Interest on Loan (less Tax)	14	16	12	6			
„	„ Do. do. Repayment Instalment	14	10	0	0			
Dec. 4	„ Digby U.D.C.—Interest on Loan (less Tax)	15	30	17	6			
„	„ Do. Repayment Instalment on Loan ..	15	50	0	0			
24	„ Borough Fund—Transfer to pay Dividends	16	37	9	0			
„	„ District Fund—Do..	16	186	13	6			
„	„ Electric Light Revenue—Do.	16	1,286	7	6			
28	„ Police Department—One Quarter's Rent of Police Cottages	6	26	0				
1898								
Mar 29	„ Do. do. do. ..	6	26	0	0			
31	„ Borough Fund—Half-year's Contribution for Redemption..	3	27	17	9			
„	„ District Fund—Do..	3	385	10	0			
„	„ Electric Light Revenue—Do.	3	1,318	19	11			
„	„ Bank Interest allowed	5	23	5	0			
						3,478	5	1
						£8,828	2	6
1898								
April 1	To Balance brought down	..	..			3,777	8	6

FUND—CASH ACCOUNT. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
April 1	By Transfer to Capital Cash Account	2	106,000 0 0	106,000 0 0
May 26	„ F. Holden—Poor Rate	9	4 6 0	
June 10	„ J. Hill—General District Rate	9	5 7 0	
24	„ Stockholders—One Quarter's Dividend (less Tax)..	17	755 5 0	
Aug. 15	„ H. Johnson—Repairs to Cottages	10	4 15 0	
				769 13 0
Oct. 20	„ M—— Corporation—Loan at 3½ per cent.	13	1,000 0 0	
Nov. 15	„ Clayshire County Council—Do.	14	500 0 0	
Dec. 2	„ J. Hill—General District Rate	9	5 7 0	
24	„ Stockholders—One Quarter's Dividend (less Tax)..	17	1,510 10 0	
1897				
Jan. 3	„ F. Holden—Poor Rate	9	4 13 2	
„	„ J. Watts—Imperial Taxes	9	5 0 0	
Mar. 10	„ R. Bell — Painting and Paperhanging at Police Cottages	10	11 15 0	
				3,037 5 2
				109,806 18 2
Mar. 31	„ Balance in Bank carried down	..	..	2,054 19 10
				£ 111,861 18 0
April 4	By Fire Insurance Co.—Premium	9	2 5 0	
June 3	„ J. Hill—General District Rate	9	5 7 0	
„	„ F. Holden—Poor Rate	9	4 15 0	
15	„ The Digby U.D.C.—Loan at 3½ per cent.	15	2,000 0 0	
24	„ Stockholders—Half-year's Dividend (less Tax) ..	17	1,510 10 0	
				3,522 17 0
Dec. 1	„ J. Hill—General District Rate	9	5 7 0	
18	„ F. Holden—Poor Rate	9	4 15 0	
24	„ Stockholders—Half-year's Dividend (less Tax) ..	17	1,510 10 0	
1898				
Jan. 10	„ J. Watts—Imperial Taxes	9	5 0 0	
Mar. 31	„ Fire Insurance Co.—Premium		2 5 0	
				1,527 17 0
				5,050 14 0
Mar. 31	„ Balance in Bank carried down	..	..	3,777 8 6
				£8,828 2 6

Form No. 37 B (*continued*).—

Dr.—(2) PROCEEDS OF CORPORATION

Date		Folio of corresponding Credit	£ s d	£ s d
1896 April 1	To Capital Ledger, Police Station and Cottages ..	1	2,620 0 0	
"	Do. Street Improvements	1	560 0 0	
"	Do. Sea Wall and Marine Parade Improvements..	1	10,000 0 0	
"	Do. Works of Sea Defence	1	2,500 0 0	
"	Do. Purchase of Electric Light Company's Undertaking	1	90,000 0 0	
"	Do. Expenses of Issue of Stock ..	1	320 0 0	
				£106,000 0

(3) REDEMPTION ACCOUNT

Date		Folio of Sinking Fd. Led.	£ s d	£ s d
1897 Mar. 11	To Apportionments on following Sinking Funds—			
"	Loan of £2,620	1	55 1 5	
"	Do. £560	2	11 15 5	
"	Do. £10,000	3	537 13 4	
"	Do. £2,500	4	218 1 6	
"	Do. £90,000	5	2,614 5 4	
"	Do. £320	6	27 18 3	
				£3,464 15 3
1898 Mar. 31	To Apportionments on following Sinking Funds—			
"	Loan of £2,620	1	55 1 5	
"	Do. £560	2	11 15 5	
"	Do. £10,000	3	537 13 4	
"	Do. £2,500	4	218 1 6	
"	Do. £90,000	5	2,614 5 4	
"	Do. £320	6	27 18 3	
				£3,464 15 3

STOCK, FIRST ISSUE OF £106,000. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896 April 1	By Cash as per Cash Account	1	106,000 0 0	
				£106,000 0 0

FIRST ISSUE OF STOCK.

Date			£ s d	£ s d
1896 Sept. 30	By Borough Fund Contribution for Half-year ..	1	27 17 8	
	" District Fund Do. do. ..	1	385 10 0	
	" Electric Light Revenue do. ..	1	1,318 19 11	
				1,732 7 7
1897 Mar. 31	" Borough Fund Contribution for Half-year ..	1	27 17 9	
	" District Fund Do. do. ..	1	385 10 0	
	" Electric Light Revenue do. ..	1	1,318 19 11	
				1,732 7 8
				£3,464 15 3
1897 Sept. 30	By Borough Fund Contribution for Half-year ..	1	27 17 8	
	" District Fund Do. do. ..	1	385 10 0	
	" Electric Light Revenue do. ..	1	1,318 19 11	
				1,732 7 7
1898 Mar. 31	" Borough Fund Contribution for Half-year ..	1	27 17 9	
	" District Fund Do. do. ..	1	385 10 0	
	" Electric Light Revenue do. ..	1	1.318 19 11	
				1,732 7 8
				£3,464 15 3

Form No. 37 B (*continued*).—

Dr.—(4). RENTS

Date		Folio of corresponding Credit	£ s d	£ s d
1896 Aug. 1	To H. Johnson, Repairs to Cottages..	10	4 15 0	
1897 Feb. 10	„ R. Bell, Painting and Paperhanging	11	11 15 0	
1897 Mar. 31	„ Rates, Taxes, and Insurance		26 18 2	
				43 8 2
Mar. 31	„ Balance carried down, being Rents unappropriated ..	..	..	78 17 7
				£122 5 9
1898 Mar. 31	To Rates, Taxes, and Insurance		27 9 0	
				27 9 0
	„ Balance carried down, being Rents unappropriated ..	..	..	155 8 7
				£182 17 7

(5) INTEREST EARNED

1897 Mar. 31	To Balance carried down, being Interest unappropriated		..	£ s d £9 2 0
1898 Mar. 31	To Income Tax Account	12	..	4 5 0
	„ Apportionments on following Sinking Funds—			
	„ Loan of £2,620	1	1 13 0	
	„ Do. £560	2	7 7	
	„ Do. £10,000	3	16 2 7	
	„ Do. £2,500	4	6 10 10	
	„ Do. £90,000	5	78 8 7	
	„ Do. £320	6	16 9	
				103 19 4
				108 4 4
Mar. 31	„ Balance carried down, being Interest unappropriated	..	..	9 2 8
				£117 7 0

ACCOUNT. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
June 24	By Police Department, One Quarter's Rent of Cottages..	6	26 0 0	
	" H. Wilson, Rent of Land	7	5 4 6	
Sept. 29	" Police Department, One Quarter's Rent of Cottages	6	26 0 0	
	" H. Wilson, Rent of Land	7	5 4 6	
Dec. 25	" Police Department, One Quarter's Rent of Cottages	6	26 0 0	
	" H. Wilson, Rent of Land	7	5 4 6	
1897	" Do. do.	7	2 12 3	
Mar. 25	" Police Department, One Quarter's Rent of Cottages	6	26 0 0	
				£122 5 9
April 1	By Balance brought down, Rents unappropriated.. ..	..	..	78 17 7
June 24	" Police Department, One Quarter's Rent of Cottages	6	26 0 0	
Sept. 29	" Do. do. ..	6	26 0 0	
Dec. 25	" Do. do. ..	6	26 0 0	
1898				
Mar. 25	Do. do. ..	6	26 0 0	
				104 0 0
				£182 17 7
1898				
Apr 1	By Balance brought down, Rents unappropriated ..	..	..	155 8 7

ON INVESTMENTS.

1897				
Mar. 31	By Cash, Bank Interest	1	9 2 0	
				£9 2 0
1897				
April 1	By Balance brought down, Interest unappropriated ..	..	..	9 2 0
Oct. 20	" M——— Corporation, Interest on Loan	13	35 0 0	
Nov. 15	" Clayshire County Council Do.	14	17 10 0	
Dec. 15	" Digby U.D.C. Do.	15	32 10 0	
1898				
Mar. 31	" Cash, Bank Interest	1	23 5 0	
				108 5 0
				£117 7 0
1898				
April 1	By Balance brought down, Interest unappropriated ..	..	..	9 2 8

Form No. 37 B *(continued).*—

Dr.—**(6)** POLICE

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
June 24	To One Quarter's Rent of Cottages	4	26 0 0	
Sept. 29	" Do. do. do.	4	26 0 0	
Dec. 25	" Do. do. do.	4	26 0 0	
1897				
Mar. 25	" Do. do. do.	4	26 0 0	
				£104 0 0
June 24	To One Quarter's Rent of Cottages	4	26 0 0	
Sept. 29	" Do. do. do.	4	26 0 0	
Dec. 25	" Do. do. do.	4	26 0 0	
1898				
Mar. 25	" Do. do. do.	4	26 0 0	
				£104 0 0

(7) H. WILSON,

1896				
June 24	To One Quarter's Rent of Land	4	5 4 6	
Sept. 29	" Do. do. do.	4	5 4 6	
Dec. 25	" Do. do. do.	4	5 4 6	
1897				
Feb. 10	" Half Do. do. do.	4	2 12 3	
				£18 5 9

(8) RATES, TAXES, AND

1896				
May 5	To F. Holden—Poor Rate	9	4 6 0	
6	" J. Hill—General District Rate	9	5 7 0	
Oct. 26	" Do. do. do.	9	5 7 0	
"	" F. Holden—Poor Rate	9	4 13 2	
1897				
Jan. 1	" J. Watts—Imperial Taxes	9	5 0 0	
Mar. 25	" Fire Insurance Company—Premium	9	2 5 0	
				£26 18 2
1897				
May 6	To F. Holden—Poor Rate	9	4 15 0	
7	" J. Hill—General District Rate	9	5 7 0	
Oct. 27	" F. Holden—Poor Rate	9	4 15 0	
28	" J. Hill—General District Rate	9	5 7 0	
1898				
Jan. 1	" J. Watts—Imperial Taxes	9	5 0 0	
Mar. 25	" Fire Insurance Company—Premium	9	2 5 0	
				£27 9 0

DEPARTMENT. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
June 26	By Cash	1	26 0 0	
Sept. 30	„ Do.	1	26 0 0	
Dec. 25	„ Do.	1	26 0 0	
1897				
Mar. 31	„ Do.	1	26 0 0	
				£104 0 0
June 25	By Cash	1	26 0 0	
Sept. 30	„ Do.	1	26 0 0	
Dec. 28	„ Do.	1	26 0 0	
1898				
Mar. 29	„ Do.	1	26 0 0	
				£104 0 0

1 EDEN VILLAS.

				£ s d
1896				
June 27	By Cash	1	5 4 6	
Sept. 30	„ Do.	1	5 4 6	
Dec. 25	„ Do.	1	5 4 6	
1897				
Feb. 15	„ Do.	1	2 12 3	
				£18 5 9

INSURANCE.

			£ s d	£ s d
1897				
Mar 31	By Rent Account	4	26 18 2	
				£26 18 2
1898				
Mar. 31	By Rent Account	4	27 9 0	
				£27 9 0

Form No. 37 B (*continued*).—

Dr.—(9) SUNDRY CREDITORS FOR

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
May 26	To Cash	1	4 6 0	
June 10	" Do.	1	5 7 0	
Dec. 2	" Do.	1	5 7 0	
1897				
Jan. 3	" Do.	1	4 13 2	
"	" Do.	1	5 0 0	
				24 13 2
Mar. 31	Balance carried down	..	..	2 5 0
				£26 18 2
1897				
April 4	To Cash	1	2 5 0	
June 3	" Do.	1	4 15 0	
"	" Do.	1	5 7 0	
Dec. 18	" Do.	1	4 15 0	
Dec. 1	" Do.	1	5 7 0	
1898				
Jan. 10	" Do.	1	5 0 0	
Mar. 31	" Do.	1	2 5 0	
				29 14 0
				£29 14 0

(10) H. JOHNSON,

1896			£ s d	£ s d
Aug. 15	To Cash	1	4 15 0	
				£4 15 0

(11) R. BELL,

1897			£ s d	£ s d
Mar. 10	To Cash	1	11 15 0	
				£11 15 0

(12) INCOME TAX

1897			£ s d	£ s d
Oct. 20	To M—— Corporation—Tax deducted from Interest ..	13	1 15 0	
Nov. 17	" Clayshire County Council—Do.	14	0 17 6	
Dec. 4	" Digby U.D.C.—Do.	15	1 12 6	
				£4 5 0

RATES, TAXES, AND INSURANCE. *Cr*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
May 5	By F. Holden—Poor Rate	8	4 6 0	
6	„ J. Hill—General District Rate	8	5 7 0	
Oct. 26	„ Do. do. do.	8	5 7 0	
	„ F. Holden—Poor Rate	8	4 13 2	
1897				
Jan. 1	„ J. Watts—Imperial Taxes	8	5 0 0	
Mar. 25	„ Fire Insurance Company—Premium	8	2 5 0	
				£26 18 2
1897				
April 1	By Balance brought down—Fire Insurance Company ..	..	2 5 0	
				2 5 0
May 6	By F. Holden—Poor Rate	8	4 15 0	
7	„ J. Hill—General District Rate	8	5 7 0	
Oct. 27	„ F. Holden—Poor Rate	8	4 15 0	
28	„ J. Hill—General District Rate	8	5 7 0	
1898				
Jan. 1	„ J. Watts—Imperial Taxes	8	5 0 0	
Mar. 25	„ Fire Insurance Company—Premium	8	2 5 0	
				27 9 0
				£29 14 0

3 WEST STREET.

1896				
Aug. 1	By Repairs to Cottages	4	4 15 0	
				£4 15 0

13 MARINE ROAD.

1897				
Feb. 10	By Painting and Paperhanging at Police Cottages ..	4	11 15 0	
				£11 15 0

ACCOUNT.

1898				
Mar. 31	By Interest Account	5	..	4 5 0
				£4 5 0

Form No. 37 B (*continued*).— INVESTMENT

Dr.—(13) M———————

Date		Folio of corresponding Credit	Interest	Principal
			£ s d	£ s d
1896 Oct. 20	To Loan to the above Authority at 3½ per cent. per annum for 30 years, repayable by 30 yearly Instalments of Principal and Interest combined, of £54 7s. 5d.	1	..	1,000 0 0
				£ 1,000 0 0
1897 April 1	To Balance brought down	..	..	1,000 0 0
Oct. 20	" Interest due	5	35 0 0	
			£35 0 0	
				£ 1,000 0 0
1898 April 1	To Balance owing brought down	..	..	980 12 7

(14) CLAYSHIRE

			£ s d	£ s d
1896 Nov. 15	To Loan to the above Authority at 3½ per cent. per annum for 10 years, repayable by 10 yearly Instalments of £10, and Interest on balance	1	..	500 0 0
1897 April 1	To Balance brought down	..	..	500 0 0
Nov. 15	" Interest due	5	17 10 0	
				£500 0 0
1898 April 1	To Balance owing brought down	..	..	490 0 0

LEDGER.

CORPORATION. *Cr.*

Date		Folio of corresponding Debit for Tax	Folio of corresponding Debit to Cash	Income Tax	Interest	Principal
1897 Mar. 31	By Balance carried down	..	..	£ s d ..	£ s d ..	£ s d 1,000 0 0
						£ 1,000 0 0
1897 Oct. 20	By Cash, &c.	12	1	1 15 0	33 5 0 1 15 0 £35 0 0	19 7 5
1898 Mar. 31	By Balance owing carried down ..	..	..	..	..	980 12 7
						£ 1,000 0 0

COUNTY COUNCIL.

1897				£ s d	£ s d	£ s d
Mar. 31	By Balance carried down	..	..	..	..	500 0 0
1897 Nov. 17	By Cash, &c.	12	1	0 17 6	16 12 6 0 17 6 £17 10 0	10 0 0
1898 Mar. 31	By Balance owing carried down ..	..	..	..	..	490 0 0
						£500 0 0

Form No. 37 B *(continued)*.—

Dr.—(15) THE DIGBY URBAN

Date		Folio of corresponding Credit	Interest	Principal
			£ s d	£ s d
1897				
June 15	To Loan to the above Authority at 3½ per cent. per annum for 20 years, repayable by 40 half-yearly instalments of £50 and Interest on balance	1	..	2,000 0 0
Dec. 15	„ Interest due	5	32 10 0	
			£32 10 0	
				£ 2,000 0 0
1898				
April 1	To Balance owing brought down		..	1,950 0 0

(16) DIVIDEND

Date		Folio of corresponding Credit		
			£ s d	£ s d
1896				
June 24	To Stockholders—One Quarter's Dividend, less Tax ..	17	..	755 5 0
Dec. 24	„ Do. Half-year's Dividend, less Tax ..	17	..	1,510 10 0
				£2,265 15 0
1897				
June 24	To Stockholders—Half-year's Dividend, less Tax ..	17	..	1,510 10 0
Dec. 24	„ Do. do. ..	17	..	1,510 10 0
				£3,021 0 0

(17) STOCKHOLDERS'

			£ s d	£ s d
1896				
June 24	To Cash	1	755 5 0	
Dec. 24	„ Do.	1	1,510 10 0	
				£2,265 15 0
1897				
June 24	To Cash	1	1,510 10 0	
Dec. 24	„ Do.	1	1,510 10 0	
				£3,021 0 0

DISTRICT COUNCIL. *Cr.*

Date		Folio of corresponding Debit for Tax	Folio of corresponding Debit to Cash	Income Tax	Interest	Principal
1897				£ s d	£ s d	£ s d
Dec. 4	By Cash, &c.	12	1	1 12 6	30 17 6	50 0 0
					1 12 6	
					32 10 0	
1898						
Mar. 31	By Balance owing carried down	.	..		..	1,950 0 0
						£ 2,000 0 0

ACCOUNT.

Date		Folio of corresponding Debit		
1896			£ s d	£ s d
June 24	By Cash from Borough Fund	1	18 14 6	
"	" Do. District Fund	1	93 6 9	
"	" Do. Electric Light Revenue	1	643 3 9	
				755 5 0
Dec. 24	" Do. Borough Fund	1	37 9 0	
"	" Do. District Fund	1	186 13 6	
"	" Do. Electric Light Revenue	1	1,286 7 6	
				1,510 10 0
				£2,265 15 0
1897				
June 24	By Cash from Borough Fund	1	37 9 0	
"	" Do. District Fund	1	186 13 6	
"	" Do. Electric Light Revenue	1	1,286 7 6	
				1,510 10 0
Dec. 24	" Do. Borough Fund	1	37 9 0	
"	" Do. District Fund	1	186 13 6	
"	" Do. Electric Light Revenue	1	1,286 7 6	
				1,510 10 0
				£3,021 0 0

ACCOUNT.

1896			£ s d	£ s d
June 24	By One Quarter's Dividend, less Tax	16	755 5 0	
Dec. 24	" Half-year's Dividend, less Tax	16	1,510 10 0	
				£2,265 15 0
1897				
June 24	By Half-year's Dividend, less Tax	16	1,510 10 0	
Dec. 24	" Do. do.	16	1,510 10 0	
				£3,021 0 0

Form No. 37 B (*continued*).— SINKING FUND

Dr.—(1) POLICE STATION AND COTTAGES, LATIMER ROAD.

Date		£ s d	£ s d

(2) STREET IMPROVEMENTS.

(3) SEA WALL AND MARINE PARADE IMPROVEMENT.

(4) WORKS OF SEA DEFENCE.

(5) PURCHASE OF ELECTRIC LIGHT UNDERTAKING.

(6) EXPENSES OF ISSUE OF STOCK.

LEDGER.

SINKING FUND, £2,620 for 30 years, from March 31st 1896. *Cr.*

Date	Folio of corresponding Debit for Annual Contribution		Folio of corresponding Debit for Interest	Total in Fund Brought Down	Annual Contribution	Interest on Fund	Total in Fund
				£ s d	£ s d	£ s d	£ s d
1897 Mar. 31	3	By One Year's Contribution		..	55 1 5	..	55 1 5
1898 Mar. 31	3	" Do. and Earnings	5	55 1 5	55 1 5	1 13 0	111 15 10

SINKING FUND, £560 for 30 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	11 15 5	..	11 15 5
1898 Mar. 31	3	" Do. and Earnings	5	11 15 5	11 15 5	7 7	23 18 5

SINKING FUND, £10,000 for 15 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	537 13 4	..	537 13 4
1898 Mar. 31	3	" Do. and Earnings	5	537 13 4	537 13 4	16 2 7	1091 9 3

SINKING FUND, £2,500 for 10 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	218 1 6	..	218 1 6
1898 Mar. 31	3	" Do. and Earnings	5	218 1 6	218 1 6	6 10 10	442 13 10

SINKING FUND, £90,000 for 24 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	2614 5 4	..	2614 5 4
1898 Mar. 31	3	" Do. and Earnings	5	2614 5 4	2614 5 4	78 8 7	5306 19 3

SINKING FUND, £320 for 10 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	27 18 3	..	27 18 3
1898 Mar. 31	3	" Do. and Earnings	5	27 18 3	27 18 3	16 9	56 13 3

Form No. 37 B (*continued*).—

CONSOLIDATED LOANS FUND

LIABILITIES.

	£ s d	£ s d	£ s d
Corporation 3 per cent. Stock—			
First Issue	..	..	106,000 0 0
Stock Redemption—			
Redemption Contributions and Interest appropriated to following Sinking Funds :—			
	2,620 0 0	111 15 10	
	560 0 0	23 18 5	
	10,000 0 0	1,091 9 3	
	2,500 0 0	442 13 10	
	90,000 0 0	5,306 19 3	
	320 0 0	56 13 3	
			7,033 9 10
Interest Unappropriated	..	9 2 8	
Rents Do.	..	155 8 7	
			164 11 3
			£113,198 1 1

BALANCE SHEET, 31st March 1898

ASSETS.

ALLOCATION OF STOCK.	£ s d	£ s d	£ s d
Borough Fund—			
Police Station and Cottages	2,620 0 0		
Expenses of Issue (Proportion)	8 0 0		
		2,628 0 0	
General District Fund—			
Street Improvements	560 0 0		
Sea Wall and Marine Parade Improvement	10,000 0 0		
Works of Sea Defence	2,500 0 0		
Expenses of Issue (Proportion)	40 0 0		
		13,100 0 0	
Electric Light—			
Purchase of Undertaking	90,000 0 0		
Expenses of Issue (Proportion)	272 0 0		
		90,272 0 0	
Investments—			106,000 0 0
M..... Corporation Loan at 3½ per cent.	1,000 0 0		
Less Principal Repaid	19 7 5		
		980 12 7	
Clayshire County Council Loan at 3½ per cent.	500 0 0		
Less Principal Repaid	10 0 0		
		490 0 0	
Digby Urban District Council Loan at 3½ per cent.	2,000 0 0		
Less Principal Repaid	50 0 0	1,950 0 0	
			3,420 12 7
Cash in Banker's hands	..	..	3,777 8 6
			£113,198 1 1

.....*Borough Accountant.*

Form No. 38.—

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK

(Third Issue).

ISSUE OF £150,000, 3% REDEEMABLE STOCK.

No.....

54 Lombard Street,
London, E.C.,
25th January 1901.

SIR,

We beg to inform you that your application for £..... of the above Stock has been accepted to the extent of £....., and in accordance with the terms of the Prospectus dated 22nd January 1901, we have to request that you will pay to this Bank the amount due by you on Allotment, and the balance as stated below:

£ at 95 per cent. .. .. £

Amount paid on application .. .. £
Amount payable on 14th February 1901 £
Balance 50% due 14th March 1901 .. £
£

If default is made in payment of any instalment, the deposit and instalments (if any) previously paid, will be liable to forfeiture.

This letter, duly endorsed by you, when paid in full, will be convertible into Registered Stock.

Payment in full may be made on any date prior to the 14th March 1901, and dividend will be paid from the date of each payment.

We are, Sir,
Yours faithfully,
For BARCLAY & COMPANY, LIM.,

To.....
.....
..... *Director.*

RECEIVED *the day of* , 1901, *Payment due on 14th February* 1901.
For BARCLAY & COMPANY, LIM.,
£ : : *Cashier.*

RECEIVED *the day of* 1901, *Balance due on the above, being payment in full.*
For BARCLAY & COMPANY, LIM.,
£ : : *Cashier.*

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK (THIRD ISSUE).
Issue of £142,350, 3% Redeemable Stock.

No..... £..... *Balance being payment in full.*
Date

This Slip to be detached by the Bankers.

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK (THIRD ISSUE).
Issue of £142,350, 3% Redeemable Stock.

No..... £..... *Amount due 14th February* 1901.
Date

This Slip to be detached by the Bankers.

Form No. 39.— *No.*_____

This Form when filled up must be lodged with The Borough Accountant, Town Hall, Blanktown, with the Letters of Allotment and the receipts for the amount paid.

BLANKTOWN CORPORATION THREE PER CENT. REDEEMABLE STOCK.

(THIRD ISSUE.)

Interest Payable 24th June and 24th December.

Inscription of Blanktown Corporation 3 per cent. Redeemable Stock in exchange for Letters of Allotment.

*Examined by*_____ *Cancelled by*_____

Name and Address of Allottee	No. of Allotment Letter	Amount of Stock
		£

SUMMARY.

Name and Address of Depositor— *No.*_____ £ _____ *No.*_____

_____ " _____ " _____

_____ " _____ "_____

_____ £_____ Stock £_____

TO THE BLANKTOWN CORPORATION,

_____request that the sum of_____Pounds,

BLANKTOWN CORPORATION THREE PER CENT. REDEEMABLE STOCK, bearing interest from the dates of payment of the deposit and instalments respectively represented by the above-named Letters of Allotment, may be inscribed in the books of the BLANKTOWN CORPORATION THREE PER CENT. REDEEMABLE STOCK, in the name of:—

Name in full, Address, and Quality or Occupation to be inserted here.

_____

_____

_____

_____

*(Signature)*_____

*(Date)*_____ 190

Examined by *Dr. fol.*_____ *Cr. fol.*_____

Posted by *Posted by*

Form No. 40.— STOCK REGISTER.

BLANKTOWN CORPORATION 3 PER CENT. REDEEMABLE STOCK (FIRST ISSUE), £150,000

NOMINAL VALUE AT £95 PER £100.

Date	No. of Allotment Letter	From or To		*Dr.*	*Cr.*	Balance	Remarks
1900				£ s d	£ s d	£ s d	
Mar. 10		Nominal value of Stock Issue			150,000 0 0		
,,	1	G. J. G.	2	50,000 0 0			
,,	2	W. W.	3	20,000 0 0			
,,	3	A. W. D.	4	30,000 0 0			
,,	4	J. R. V.	5	50,000 0 0			
				£150,000 0 0	150,000 0 0		

Form No. 40—(*continued*).

G. J. G. — 90 Cannon Street, Manchester, Wholesale Clothier. **2**

Date	No. of Transfer	From or To		Dr. £ s d	Cr. £ s d	Balance	Remarks
1900 March 10	1	Blanktown Corporation	1		50,000 0 0		

W. W. — Eastleigh Garden Road, Richmond, Gentleman. **3**

Date	No. of Transfer	From or To		Dr. £ s d	Cr. £ s d	Balance	Remarks
1900 March 10	2	Blanktown Corporation	1		20,000 0 0		

A. W. D. — Threadneedle Street, London, E.C., Gentleman. **4**

Date	No. of Transfer	From or To		Dr. £ s d	Cr. £ s d	Balance	Remarks
1900 March 10	3	Blanktown Corporation	1		30,000 0 0		

J. R. V. — 32 Hope Road, Sheffield, Spinster. **5**

Date	No. of Transfer	From or To		Dr. £ s d	Cr. £ s d	Balance	Remarks
1900 March 10	4	Blanktown Corporation	1		50,000 0 0		

Form No. 41.—

This Transfer, when complete, to be sent for Registration to the Borough Accountant, at the Town Hall, Blanktown.

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK (First Issue).

No.....

, forwarded to the Borough Accountant and Registrar.

Stock Certificate for £ Registrar's Office by

This Stock is Transferable free of Stamp Duty.

I, (or we) of in consideration of the sum of paid to by of

hereinafter called the Transferee ,

Do hereby transfer to the said Transferee the sum of

BLANKTOWN CORPORATION REDEEMABLE STOCK (First Issue) standing in name in the books of the Mayor, Aldermen, and Burgesses of the Borough of Blanktown.

To hold unto the said Transferee , Executors, Administrators and Assigns, subject to the several conditions on which hold the same at the time of the execution hereof, and the said Transferee , do hereby agree to accept and take the said Stock, subject to the same conditions.

As Witness our Hands and Seals, this day of in the year of our Lord one thousand nine hundred and

Signed, sealed, and delivered, by the above-named in the presence of

Wit-ness's { Signature, Address, Occupation,

Signed, sealed, and delivered, by the above-named in the presence of

Wit-ness's { Signature, Address, Occupation,

Signed, sealed, and delivered, by the above-named in the presence of

Wit-ness's { Signature, Address, Occupation,

Signed, sealed, and delivered, by the above-named in the presence of

Wit-ness's { Signature, Address, Occupation,

When a Transfer is executed out of Great Britain, it is recommended that the Signatures be attested by H.M. Consul or Vice-Consul, a Clergyman, Magistrate, Notary Public, or by some other person holding a public position.

The Stock Certificate must be forwarded to the Registrar with this transfer.

Form No. 42.—

No.

BLANKTOWN CORPORATION 3%
REDEEMABLE STOCK.
(FIRST ISSUE).

NOTICE OF TRANSFER OF STOCK.

.....190

To .....

.....

.....

Cert. No.....

Amount Transferred } £.....

Transferred from } .....

.....

.....

To.....

.....

.....

Notice of Transfer of Stock.

BLANKTOWN CORPORATION.

No.

TOWN HALL, BLANKTOWN,

.....190

To.....

.....

.....

The Registrar of Stock gives Notice that there has been lodged in his office Notice of the Transfer OUT OF YOUR NAME of the undermentioned Securities of the Corporation, and that unless he hears from you to the contrary, within FOUR DAYS from this date, he will proceed with the registration of such Transfer.

Description of Securities	From whom Transferred	To whom Transferred	Amount Transferred
			£
3% Redeemable Stock, (First Issue). Cert. No.....			

Borough Accountant and Registrar of Stock.

Form No. 43.—

REQUEST TO OPEN A CORPORATE STOCK ACCOUNT.

To The Borough Accountant,
Town Hall, Blanktown.

REGISTRAR OF FIRST ISSUE

BLANKTOWN CORPORATION 3% STOCK.

Sir,

As[1] _____ of[2] _____

I beg to inform you that it is the wish of that body to open a Stock Account in[3] _____

I beg to give you below

(*a*) A certified impression of the Common Seal;
(*b*) A certified copy of the Rules and Regulations in force regarding the use of such Seal.

The above-named[4] _____ was incorporated under the provisions of[5] _____

I am, Sir,
Your obedient Servant,

_____

_____ 19__

1. "Clerk," "Secretary," &c., as the case may be.
2. The full Title of the Corporate Body.
3. Name of Stock.
4. "Corporation," "Company," &c., as the case may be.
5. Quote the Act of Parliament, Charter, *or* other Legal Authority.

This is a true impression of the Common Seal of

_____

L. S.

Signature of Chairman or Deputy-Chairman _____

The Seal must be affixed to all documents in the presence of

_____

This is in accordance with the Rules and Regulations in force regarding the use of the Seal.

Signature of Chairman or Deputy-Chairman _____

[In addition to such Signatures as may be required by the regulations affecting the affixing the Seal of the Corporation, the execution of a Power of Attorney must be attested by two witnesses who are not of the Corporate Body, and who must be present when the Corporate Seal is affixed.]

The Corporation of Blanktown reserve to themselves the right to call for the exhibition of the Registrar of the Joint Stock Companies' Certificates in the case of Companies; for copies of Acts of Parliament in the case of bodies incorporated by Act; or for such other evidence of a similar nature as they may think fit.

If a Corporation wishes to open a *second* Stock Account a *second* request is *not* necessary.

Form No. 44.—

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK.

FIRST ISSUE.

Interest payable 24th June and 24th December.

REQUEST FOR TRANSMISSION OF DIVIDEND WARRANTS BY POST.

TO THE BOROUGH ACCOUNTANT,
Town Hall,
Blanktown.

_____ 1901.

Amount of Stock. £_____

Names, Addresses, and Descriptions of the Stock holders in full. BLANKTOWN CORPORATION 3% REDEEMABLE STOCK, standing in the name of _____

I, or We. _____ hereby request you will forward by Post at _____ risk, all Dividend Warrants due, and to become due, and payable on the above-mentioned sum of Stock, or on the amount for the time being so standing, to—

"Me"; or name in full of the Person, Firm or Company to whom the Warrants are to be sent. _____

Address to which Warrants are to be sent. at _____

_____

If "Me" be inserted above, strike out these words. *whose signature shall be your full and sufficient discharge.*

The signatures of all the Stockholders are required. *Signatures* _____

_____

_____

Dividend Warrants sent by Post will be crossed, and payable only through a Banker. Stockholders must themselves give instructions to the receivers of Warrants as to their disposal.

Form No. 45.—

No.

REQUEST TO PROVE THE DEATH OF A STOCKHOLDER.

From..... | *To* THE BOROUGH ACCOUNTANT.

Address..... | *Town Hall,*

Date.....,.....*190* | BLANKTOWN.

*Name in full with the Address and Quality of the Stockholder.

It is required to prove, on the undermentioned Account the Death of* _____

_____

_____

† Cancel the words in *italics* not applicable.

By the Accompanying †

1. *Certificate of Death.* } Accepted in joint accounts only.
2. *Certificate of Burial.* }
3. *Probate of h Will.*
4. *Letters of Administration of h Personal Estate.*

The Names and Addresses in full of Executors or Administrators must here be given. (Not required in Joint Accounts).

Name.	Address.

NAME OF THE DECEASED STOCKHOLDER IN FULL. (In Joint Accounts the names of the co-holders must also be given in full and in due order.)	Amount of Stock	Name of Stock in full
	£ s d	

Form No. 46.— Probate Register No._____

BLANKTOWN CORPORATION THREE PER CENT. STOCK,

(First Issue).

To the Borough Accountant,
Town Hall,
Blanktown.

Subjoined_____beg to furnish you with _____Signature_____and present address_____as Execut_____Administrat_____of the late_____ _____

_____

Signature_____

Address_____

Signature_____

Address_____

Signature_____

Address_____

Signature_____

Address_____

When all the initals of a person's name as given in the Grant are not embodied in his signature, that person must also write his full name for the purpose of identification.

This form must be returned duly signed before the registration of death can be completed.

Form No. 47.—

BOROUGH OF BLANKTOWN.

CERTIFICATE OF IDENTITY.

2s. 6d. impressed Stamp

I, (1)_____

do solemnly and sincerely declare that I well knew and was acquainted with (2)_____

late of_____

deceased, for Years and upwards previous to Death, and who is described in (3)_____

dated_____ as (4)_____

and that he was the **Identical Person** who is described in the Books of the (5)_____

kept by the Borough Accountant of Blanktown by the Name and Description of (6)_____

I having known the said (7)_____

when he was resident at (8)_____

_____ as mentioned in the said Books.

(1) Full name, residence, and quality of Declarant, and if Clerk or Servant, state Employer's name and address.

(2) Full name of Deceased.

(3) Probate, Death, or Burial Certificate.

(4) Name, address, and description, as appearing in Probate, &c.

(5) Exact title of Stock or Shares held by Deceased.

(6) Full name, address and description as registered in the Books.

(7) Name of Deceased.

(8) Address registered in Books.

(9) Declarant must sign on the line.

And I make this solemn Declaration, conscientiously believing the same to be true, and by Virtue of the provisions of an Act made and passed in the Session of Parliament in the Fifth and Sixth Years of the Reign of His late Majesty King William the Fourth intituled "an Act to repeal an Act of the present Session of Parliament, intituled an Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the State, and to substitute Declarations in lieu thereof, and for the more entire suppression of voluntary and extra-judicial Oaths and Affidavits; and to make other provisions for the abolition of unnecessary Oaths."

(9)_____

Declared at_____

this_____ day of_____

before me_____

By an Act of Parliament before referred to, any person making a false Declaration is declared *Guilty of a Misdemeanor*, and may be prosecuted as he would have been in the case of Perjury committed before the passing of the Act.

N.B.—This Declaration to be made before a Justice of the Peace, a Commissioner to administer Oaths in Chancery in England, or Notary Public, by a *disinterested* Person of known Character and Respectability. The Magistrate must state the place and County where declared.

Form No. 48.— No.....

BOROUGH OF BLANKTOWN.

THREE PER CENT.
CORPORATION REDEEMABLE STOCK.
THIRD ISSUE.

_____ 190____

*Name*_____

_____

Address _____

_____

*Amount*_____

_____
Mayor.

_____
Chairman of Finance Committee.

_____
Town Clerk.

_____
Registrar.

REDEEMABLE 1926-1946.

£ : : No.....

BOROUGH OF BLANKTOWN.

£3 PER CENT. CORPORATION REDEEMABLE STOCK CERTIFICATE.

THIRD ISSUE.

This Stock is redeemable at the option of the Corporation at par on or after the 1st March 1926, and must be redeemed, or purchased and extinguished within 45 years from the date of its creation.

This is to Certify *that*_____

_____

_____

*the Proprietor of*_____*Pounds* ____*s.*____*d. of BLANKTOWN CORPORATION REDEEMABLE STOCK, subject to the Acts of Parliament relating thereto.*

Given under the Common Seal of the Mayor, Aldermen, and Burgesses of the Borough of Blanktown by order of the Council this____day of_____19—

_____
Chairman of Finance Committee

_____
Registrar

_____
Mayor

_____
Town Clerk

Form No. 49.— BOROUGH OF BLANKTOWN REGISTER OF DIVIDENDS,

Folios in Stock Ledger	Name	Description	Address

Payable in respect of 3 per cent. Redeemable Stock (First Issue).

Half-Year ending 24th June 19....						Half-Year ending 24th December 19....					
No. of Warrant	Amount of Stock	Time	Interest at 3 per cent.	Income Tax at.....	Net Amount of Dividend	No. of Warrant	Amount of Stock	Time	Interest at 3 per cent.	Income Tax at.....	Net Amount of Dividend
			£ s d	£ s d	£ s d				£ s d	£ s d	£ s d

Form No. 50.—

BLANKTOWN CORPORATION REDEEMABLE STOCK.

(FIRST ISSUE.)

BEARING INTEREST AT £3 PER CENT. PER ANNUM.

No.....

Dividend due 24th June 1901, payable at BARCLAY AND COMPANY, LIMITED, 54 Lombard Street, London, E.C., or at their———and ———Branches.

	£	:	
On £———Stock at Three per cent. per annum calculated from dates of payment ..			
Less Income Tax at 1s. 2d. in the £		:	:
	£	:	:

Name of Shareholder———

I HEREBY CERTIFY that the amount stated hereon has been deducted for Income Tax, and will be paid to the proper officer for the receipt of Taxes.

For BLANKTOWN CORPORATION,

Borough Accountant and Registrar of Stock.

Stockholders claiming repayment of Income Tax are informed that the Inland Revenue Department will accept this Statement as proof of the deduction.

THIS STATEMENT TO BE RETAINED BY THE STOCKHOLDER.

---

1 BLANKTOWN CORPORATION REDEEMABLE STOCK.

(FIRST ISSUE.)

DIVIDEND WARRANT.

No.....

24th June 1901.

ONE PENNY.

To BARCLAY & Co. & COMPANY, LIMITED, 54 Lombard Street, London, E.C.

Pay———or Bearer, the sum of———Pounds,———Shillings, and———Pence, on account of Dividend on Blanktown Corporation £3 per cent. Redeemable Stock (First Issue), due 24th June 1901.

£ : :

Borough Accountant and Registrar of Stock

Signature of Stockholder or Registered Nominee.

PAYABLE ALSO AT BARCLAY & COMPANY, LIMITED, AT THEIR BRANCHES, ——— AND ———.

Warrants outstanding more than Six Months after date are required to be sent to the Borough Accountant, Town Hall, Blanktown, for verification before being presented for payment.

Form No. 51.—

BOROUGH OF

REGISTER OF TRANSFERS OF BLANKTOWN

No. of Transfer	Date of Transfer	Date of Registration	From whom Transferred	Amount of Stock	Register No.	No. of Cancelled Certificate	Stock Ledger Folio

BLANKTOWN

CORPORATION REDEEMABLE STOCK (FIRST ISSUE).

To whom Transferred			Register No.	No. of New Certificate	Stock Ledger Folio	Consideration Money	Remarks
Name	Address	Description				£ s d	

Form No. 52.—

DEMAND FOR PAYMENT OF EXPENSES.

BOROUGH OF BLANKTOWN.

THE PUBLIC HEALTH ACT, 1875.

The Mayor, Aldermen, and Burgesses of the Borough of Blanktown, in the County of ———, being the Urban Sanitary Authority for the District of the said Borough.

To Mr.....

.....

The owner of certain premises fronting, adjoining, or abutting upon a certain Street called ..... within the said District.

THE Mayor, Aldermen, and Burgesses of the Borough of Blanktown, acting by their Council as the Urban Sanitary Authority for the said Borough, having incurred expenses to the amount of ..... pounds, ... shillings, and ..... pence, in respect of certain Works, that is to say levelling, paving, metalling, making good, channelling, sewering, and providing the means of lighting, executed by them in relation to the premises .....

.....

in the said Borough, of which you are the Owner, DO HEREBY DEMAND PAYMENT by you to them, at the Borough Accountant's Office, Town Hall, Blanktown, aforesaid, of the above-mentioned sum, AND GIVE YOU NOTICE, that if the same be not paid forthwith, you will be liable to pay interest thereon at the rate of five pounds per centum per annum, from the date of the service upon you of this demand until payment.

Dated this ..... day of 190

.....

Town Clerk and Clerk to the said Urban Sanitary Authority.

Served a copy of this notice on the above-named Owner, by delivering the same at his residence to ..... this ..... day of ..... 189 .

NOTE.—*Counterfoil. To be kept in Book.*

Form No. 52 (*continued*).—

DEMAND FOR PAYMENT OF EXPENSES.

BOROUGH OF BLANKTOWN.

THE PUBLIC HEALTH ACT, 1875.

The Mayor, Aldermen, and Burgesses of the Borough of Blanktown, in the County of ———, being the Urban Sanitary Authority for the District of the said Borough.

To Mr......

.....

The owner of certain premises fronting, adjoining, or abutting upon a certain Street called..... *within the said District.*

THE Mayor, Aldermen, and Burgesses of the Borough of Blanktown, acting by their Council as the Urban Sanitary Authority for the said Borough, having incurred expenses to the amount of..... pounds, ... shillings, and ..... pence, in respect of certain Works, that is to say, levelling, paving, metalling, making good channelling, sewering, and providing the means of lighting, executed by them in relation to the premises .....

.....

in the said Borough, of which you are the Owner, DO HEREBY DEMAND PAYMENT by you to them, at the Borough Accountant's Office, Town Hall, Blanktown, aforesaid, of the above-mentioned sum, AND GIVE YOU NOTICE, that if the same be not paid forthwith, you will be liable to pay interest thereon at the rate of five pounds per centum per annum, from the date of the service upon you of this demand until payment.

Dated this ..... day of 190

.....

Town Clerk and Clerk to the said Urban Authority.

NOTE.—*Part served on owner or other person chargeable.*

Form No. 53.— PRIVATE IMPROVEMENTS.—DEBTORS' LEDGER.

Dr. A. H. & CO., High Street. *Cr.*

Date	Description	To A/cs. Delivered Book	Days	Interest	Principal	Date	Description	C.B Fo.	Interest	Principal
				£ s d	£ s d					£ s d
1900 Jan. 1	To Street Works—Spencer Road	39	..	..	36 12 7	1900 Feb. 10	By Cash	..	..	10 0 0
						Mar. 31	„ Balance carried down ..	..	..	26 12 7
				£	36 12 7				£	36 12 7
1900 April 1	To Balance brought down ..		..	..	26 12 7	April 1	By Cash	..	..	5 0 0
May 10	„ Interest from date of service of demand April 1 ..		39	0 2 3		May 10	„ Do.	..	0 2 3	5 0 0
June 24	„ Interest		45	0 2 1		June 24	„ Do.	..	0 2 1	5 0 0
Oct. 7	„ Do.		105	0 3 4		Oct. 7	„ Do.	..	0 3 4	5 0 0
Nov. 18	„ Do.		42	0 0 10		Nov. 18	„ Do.	..	0 0 10	5 0 0
Dec. 21	„ Do.		33	0 0 2		Dec. 21	„ Do.	..	0 0 2	1 12 7
				0 8 8	26 12 7				0 8 8	26 12 7
					0 8 8					0 8 8
				£	27 1 3				£	27 1 3

Form No. 54.—

BOROUGH OF BLANKTOWN.

TO THE TOWN COUNCIL OF THE BOROUGH OF BLANKTOWN.

Gentlemen,

I beg to apply for the use of*

Town Hall, Blanktown, for†

in aid of

on the day of 190 ,

commencing at . I undertake to pay the stipulated charge for the hire of the same viz.: £ in advance, and to make good any damage done to the building or any part thereof during the hiring, and to take in and remove all luggage by the Stage Entrance.

In the event of any of the persons taking part in the Concert performing any copyright piece of music, or singing any copyrighted song, I hereby indemnify the Corporation and their Servants from all liability in respect of the infringement of the copyright, and will repay them the amount of any damages or costs which they may incur or be held liable to pay.

Signed_____

Address _____

Date_____

* Insert Room or Rooms required. † Here insert the purpose.

This Form, when filled up and signed, to be forwarded to the Borough Accountant, Town Hall.

Form No. 55.—

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No.

190

TO HALL KEEPER.

M

Date

Time

For

Extras

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No.

190

TO THE HALL KEEPER.

Please note that M

has hired the

for the day of 190

from until and that the following extra services will be required:

Borough Accountant.

Form No. 56.—

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No.____

_____190

Hirer _____

Date used_____

Room _____

Time _____

Borough Accountant's Notice, dated _____

EXTRAS.

Extra Gas_____feet

„ Electric Light _____ units.

Use of Flags, No._____

Any other charge _____

_____

_____

Hall Keeper

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No._____

_____ _____190

TO THE BOROUGH ACCOUNTANT.

I beg to Report that M_____ used the_____on the_____day of_____190 from_____until_____in accordance with your notice to me, dated_____and that the following extras should be charged for:

Extra Gas consumed_____feet.

„ Electric Light ditto_____units.

Use of Flags, No._____

Any other charge.

_____

Hall Keeper.

Form No. 57.— BLANKTOWN BOROUGH POLICE.

We, the undersigned, hereby acknowledge to have Received this day of 190 , the several sums set opposite our respective Signatures, being One Week's Pay and Allowances, with Deductions, from day of 190 , to day of 190 .

Warrant No. 1	Class 2	Rank and Name 3	Dates From 4	Dates To 5	Rate of Pay (per week) 6	No. of Days 7	Gross Pay 8
							£ s d

Deductions: Superannuation Fund 9	Deductions: Sickness 10	Deductions: Fines for Misconduct 11	Deductions: Lodgings 12	Amount 13	Allowances: Plain Clothes 14	Allowances: In lieu of Boots 15	Amount Received 16	Divisional No. 17	Signatures
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d		

Examined, *I certify that the above Account is correct and the Signatures genuine,*

..... *Borough Accountant.* ..... *Chief Constable.*

Form No. 58.—

CERTIFICATE AS TO PAYMENT OF WAGES.

I Hereby Certify that I have paid to the within-mentioned Workmen the wages opposite their respective names, with the exception of those cases where special requests are attached.

For Borough Accountant,

In the presence of

Foreman.

Form No. 59.—

PARTICULARS OF PLANS SUBMITTED TO BUILDINGS COMMITTEE, on 190

Serial Number 190	Date of Notice 190	Received 190	Situation of Building or intended Building and Nature of Work	Area	Storeys	Fee	Bye-Law Infringed (if any)	Surveyor's Remarks	Decision	Builder	Architect	Owner
				f. in.		£ s d						

Form No. 60.—

Date	Name	Address	Particulars	Cash Sales	No. of Receipt	Credit Sales	Borough Account Ledger Folio
				£ s d		£ s d	

Form No. 61.—

Name of injured person	
Address	
Age	
Occupation	
No. of Policy and name of Company ..	
Average Weekly Wage while employed by Corporation	
Work engaged on at time of accident and how it occurred	
Where accident happened	
Date and hour of accident	
Who witnessed accident	
Was injured person perfectly sober?	
Nature of injuries	
Is injured person able to work, if so, to what extent?	
Is injury likely to occasion more than 14 days' absence from work?	
Is injured person an In-patient in any Hospital, if so, name of Hospital	

Claim made.....190.....

Claim disposed of.....190.... .....

Borough Accountant.

Date returned to work	
Amount of Compensation and on what basis	
Date paid to injured man and number of receipt	
If not allowed state grounds	

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